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FOREWORD

FIRST NATIONS GAZETTE

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

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

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

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

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

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

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

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

Format

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

Citation of Laws, By-laws, and Codes

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



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PRÉFACE

GAZETTE DES PREMIÈRES NATIONS

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

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

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

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

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

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

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

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

Format

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



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

Renvois aux lois, règlements administratifs et codes

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

Stipulation d'exonération de garanties et limitation de responsabilité

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

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First Nation By-laws approved by the Minister of Indigenous and Northern Affairs under Section 83, and By-laws enacted under Section 81 and Section 85.1 of the *Indian Act*

Règlements administratifs des premières nations approuvés par la ministre des Affaires autochtones et du Nord en vertu de l'article 83 de la *Loi sur les Indiens*, et règlements administratifs pris en vertu de l'article 81 et de l'article 85.1

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

Normes, politiques, procédures et modèles de lois en vertu de la *Loi sur la gestion financière des premières nations* (LGFPN)



Current ver. 2018 03 28

FIRST NATION
PROPERTY TAXATION LAW, 20__
(BRITISH COLUMBIA)
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WHEREAS:

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

B. The Council of the _____ First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

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

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

**PART I
CITATION**

Citation

1. This Law may be cited as the _____ *First Nation Property Taxation Law*, 20____.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

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

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the _____ *First Nation Property Assessment Law*, 20____;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“civil resolution tribunal” means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, SBC 2012, c 25;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

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

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

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

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in



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- or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of British Columbia;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;
- “Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “Tax Notice” means a notice containing the information set out in Schedule II;
- “tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;
- “taxable property” means an interest in land that is subject to taxation under this Law;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” include
- (a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and
 - (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and
- “taxpayer” means a person liable for taxes in respect of taxable property.

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



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section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

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

(4) The tax administrator's responsibilities include

- (a) the collection of taxes and the enforcement of payment under this Law; and
- (b) the day to day management of the First Nation's local revenue account.

PART IV LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation recoverable by the First Nation in any manner provided for in this Law.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal



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banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

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

PART V

EXEMPTIONS FROM TAXATION

Exemptions

[Note to First Nation: The First Nation should determine what, if any, exemptions it wishes to provide in its law. Refer to the Taxation Law Standards for further information and limitations on the types of exemptions that may be included. The following are examples of exemptions a First Nation may wish to consider in its law.]

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.]

(3) [Note to First Nation: This wording may be included if exemptions are included that apply to buildings. An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.]

PART VI

GRANTS

[Note to First Nation: The First Nation should consider what, if any, grants it wishes to provide in its law. The qualifying requirements for grants must be set out in this law, with the amounts to be determined each year in an expenditure law. The following are examples of possible grants.]



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Grants for Surrounding Land

8. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

9.(1) Council may provide for a grant to a holder:

- (a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation;
- (b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government; and
- (c) [set out qualifying criteria for other grant programs].

(2) Grants provided under subsection (1)

- (a) may be given only to a holder of property that is taxable in the current taxation year;
- (b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and
- (c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.]

PART VII LEVY OF TAX

Tax Levy

10.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

11.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.



- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

- (3) All interest earned on
 - (a) a trust account must be retained in that account; and
 - (b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off
- (a) if approved by the Council; or
 - (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only
- (a) if approved by the Council; or
 - (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).



(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to



ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.



Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is



- (a) authorized under section 103;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.



(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,



- (iii) subject to applicable privacy laws, the names of those receiving a loan, and
- (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.
- (4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;



“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 62(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.



Appointment of Auditor

- 73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of
- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
 - (b) the date the auditor's successor is appointed.
- (2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation
- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or
 - (b) to identify in writing consequential non-compliance matters.
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
- (a) advise the First Nation in writing of the circumstances; and
 - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

- 74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to
- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
 - (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must



- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council;



- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
- (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements of the First Nation for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

- (3) The senior manager must provide the annual report referred to in subsection (1)
- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.



DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.



Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;



(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;



- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,



- (iii) the estimated cost, including contingencies, of each proposed replacement project, and
- (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).



Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.



(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or



- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.



Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3 day of May, 2018, at Chapleau, in the Province of ON at a duly called and conducted Council meeting at which the required quorum of 3 () members of Council was present throughout.



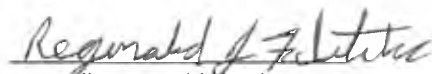
Chief Keith Corston

Councillor Marie Barsalou

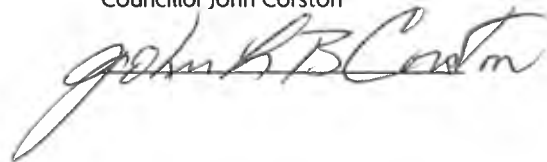


Councillor Steven Caldwell

Councillor John Corston



Councillor Reginald Fletcher





SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's “private interests” means the individual's personal and business interests and include the personal and business interests of

- (a) the individual's spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual's spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.



(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

- (i) normal protocol exchanges or social obligations associated with the councillor's office,
- (ii) normal exchanges common to business relationships, or
- (iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or



- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



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(2) La loi fixant les taux d'imposition peut prévoir des taux d'imposition différents pour chacune des catégories de biens fonciers.

(3) Les impôts sont prélevés par l'application du taux d'imposition à chaque tranche de mille dollars (1 000 \$) de la valeur imposable de l'intérêt foncier.

(4) Les impôts prélevés en vertu de la présente loi sont réputés avoir été imposés le 1^{er} janvier de l'année d'imposition dans laquelle le prélèvement est initialement fait.

(5) Malgré le paragraphe (3), le Conseil peut établir, dans sa loi annuelle sur les taux d'imposition, l'impôt minimal à payer sur un intérêt foncier imposable.

(6) L'impôt minimal visé au paragraphe (5) peut être établi à l'égard d'une ou de plusieurs catégories de biens fonciers.

Paielements d'impôts

11.(1) Les impôts sont dus et payables au plus tard le 2 juillet de l'année d'imposition au cours de laquelle ils sont prélevés.

(2) Les paiements d'impôts sont faits au bureau de la Première Nation, pendant les heures d'ouverture normales, par chèque ou mandat ou en argent comptant.

(3) Les paiements d'impôts faits par chèque ou mandat sont établis à l'ordre de la Première Nation

PARTIE VIII RÔLE ET AVIS D'IMPOSITION

Rôle d'imposition

12.(1) Au plus tard le _____ de chaque année d'imposition, l'administrateur fiscal établit un rôle d'imposition pour cette année d'imposition.

(2) Le rôle d'imposition est établi sur support papier ou sous forme électronique et contient les renseignements suivants :

- a) une description du bien foncier telle qu'elle figure sur le rôle d'évaluation;
- b) le nom et l'adresse du détenteur inscrit sur le rôle d'évaluation à l'égard du bien foncier;
- c) le nom et l'adresse de chaque personne inscrite sur le rôle d'évaluation à l'égard du bien foncier;
- d) la valeur imposable – selon la classification de la terre et des améliorations – inscrite sur le rôle d'évaluation, à l'exception des exemptions, s'il y a lieu;
- e) le montant des impôts prélevés sur le bien foncier pendant l'année d'imposition en cours en vertu de la présente loi;
- f) le montant des impôts impayés se rapportant aux années d'imposition antérieures, le cas échéant.

(3) L'administrateur fiscal peut utiliser le rôle d'évaluation certifié comme rôle d'imposition s'il y ajoute les renseignements suivants :

- a) le montant des impôts prélevés sur le bien foncier pendant l'année d'imposition en cours en vertu de la présente loi;
- b) le montant des impôts impayés se rapportant aux années d'imposition antérieures, le cas échéant.

Avis d'imposition annuels

13.(1) Au plus tard le _____ de chaque année d'imposition, l'administrateur fiscal envoie par la poste un avis d'imposition aux personnes suivantes, à l'adresse indiquée sur le rôle d'imposition :



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- a) chaque détenteur d'un bien imposable au titre de la présente loi;
- b) chaque personne dont le nom figure sur le rôle d'imposition à l'égard du bien imposable.

(2) L'administrateur fiscal inscrit sur le rôle d'imposition la date de mise à la poste de l'avis d'imposition.

(3) L'avis d'imposition envoyé par la poste par l'administrateur fiscal constitue un relevé d'impôts et une demande de paiement d'impôts.

(4) Peuvent être inclus dans un même avis d'imposition tout nombre de biens fonciers évalués au nom du même détenteur.

(5) Lorsque le titulaire d'une charge grevant un bien imposable donne avis de la charge à l'évaluateur conformément à la Loi sur l'évaluation foncière et que ce dernier inscrit le nom du titulaire sur le rôle d'évaluation, l'administrateur fiscal envoie par la poste au titulaire de la charge une copie de tous les avis d'imposition transmis relativement au bien pendant la durée de la charge.

Modifications apportées au rôle et aux avis d'imposition

14.(1) Lorsque le rôle d'évaluation a été révisé conformément à la Loi sur l'évaluation foncière, l'administrateur fiscal modifie le rôle d'imposition et envoie par la poste un avis d'imposition modifié à chaque personne visée par la modification.

(2) Si une erreur, une omission ou une description erronée est décelée dans les renseignements figurant sur le rôle d'imposition, l'administrateur fiscal :

- a) peut corriger le rôle d'imposition seulement pour l'année en cours;
- b) une fois le rôle d'imposition corrigé, envoie par la poste un avis d'imposition modifié à chaque personne visée par la modification.

(3) Dans le cas où un avis d'imposition modifié indique une réduction du montant d'impôts à payer, l'administrateur fiscal rembourse sans délai, conformément à l'article 6, les impôts payés en trop.

(4) Dans le cas où un avis d'imposition modifié indique une augmentation du montant d'impôts à payer, ces impôts sont dus et payables à la date de mise à la poste de l'avis d'imposition modifié; cependant, le contribuable dispose d'un délai de trente (30) jours pour payer ces impôts et aucune pénalité et aucun intérêt ne peuvent y être ajoutés pendant cette période.

Impôts relatifs à une évaluation supplémentaire

15.(1) Lorsqu'un rôle d'évaluation supplémentaire est établi conformément à la Loi sur l'évaluation foncière, l'administrateur fiscal apporte les modifications nécessaires au rôle d'imposition et envoie par la poste un avis d'imposition à chaque personne visée par le rôle d'évaluation supplémentaire.

(2) Si un avis d'imposition est donné au titre du présent article, les paragraphes 14(3) et (4) s'appliquent.

Lotissement

16.(1) Si un bien foncier fait l'objet d'un lotissement, par bail ou autre acte juridique, avant le 1^{er} juin de l'année d'imposition, l'administrateur fiscal peut :

- a) répartir les impôts exigibles pendant cette année d'imposition entre les biens fonciers créés par le lotissement dans les mêmes proportions selon lesquelles les impôts auraient été exigibles à l'égard des biens fonciers si le lotissement avait eu lieu au plus tard à la date de la certification du rôle d'évaluation aux termes de la Loi sur l'évaluation foncière;
- b) dès qu'il a fait la répartition visée à l'alinéa a), inscrire la répartition sur le rôle d'imposition de la manière qu'il juge nécessaire.



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(2) Les impôts attribués à un bien foncier en application du paragraphe (1) sont les impôts exigibles à l'égard de ce bien pendant l'année d'imposition visée par la répartition.

(3) L'évaluateur fournit à l'administrateur fiscal les valeurs imposables requises pour le calcul des proportions d'impôts visées au paragraphe (1).

Demandes de renseignements

17.(1) L'administrateur fiscal peut présenter une demande de renseignements rédigée conformément à l'annexe I au détenteur ou à la personne ayant disposé d'un bien foncier, qui doit alors lui fournir les renseignements, à toute fin liée à l'application de la présente loi, dans les quatorze (14) jours suivants ou le délai supérieur indiqué dans la demande.

(2) L'administrateur fiscal n'est pas lié par les renseignements fournis en application du paragraphe (1).

PARTIE IX

REÇUS DE PAIEMENT ET CERTIFICATS D'IMPOSITION

Reçus de paiement

18. Sur réception d'un paiement d'impôts, l'administrateur fiscal délivre un reçu au contribuable et inscrit le numéro du reçu sur le rôle d'imposition en regard de l'intérêt foncier visé par le paiement.

Certificat d'imposition

19.(1) Sur réception d'une demande écrite accompagnée du paiement du droit prévu au paragraphe (2), l'administrateur fiscal délivre un certificat d'imposition indiquant si les impôts relatifs à un intérêt foncier ont été payés ou, dans le cas contraire, le montant des impôts en souffrance.

(2) Le droit à payer pour l'obtention d'un certificat d'imposition est de ____ dollars (____ \$) pour chaque rôle d'imposition faisant l'objet d'une recherche.

PARTIE X

PÉNALITÉS ET INTÉRÊTS

Pénalité

20. Si la totalité ou une partie des impôts est toujours en souffrance après le 2 juillet de l'année où ils ont été prélevés, une pénalité de ____ pour cent (____ %) [**Note à l'intention de la Première Nation : la pénalité totale maximale permise est de dix pour cent (10 %)**] de la partie des impôts de l'année en cours qu'il reste à payer est ajoutée au montant des impôts impayés et le montant ainsi ajouté est, à toutes fins utiles, réputé faire partie des impôts de l'année en cours.

Intérêts

21. Si la totalité ou une partie des impôts est toujours en souffrance après le 2 juillet de l'année où ils ont été prélevés, des intérêts sont imposés sur la partie qu'il reste à payer, au taux de ____ pour cent (____ %) par année, jusqu'à son règlement ou recouvrement; les intérêts courus sont réputés, à toutes fins utiles, faire partie des impôts. [**Note à l'intention de la Première Nation : le taux d'intérêt maximal est de quinze pour cent (15 %) par année.**]

Application des paiements

22. L'administrateur fiscal applique les paiements d'impôts d'abord aux impôts impayés des années d'imposition antérieures, des plus anciens aux plus récents, et ensuite aux impôts impayés de l'année d'imposition en cours.



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PARTIE XI

RECETTES ET DÉPENSES

Recettes et dépenses

23.(1) Les recettes perçues sous le régime de la présente loi sont versées dans un compte de recettes locales, distinct des autres fonds de la Première Nation.

(2) Les recettes perçues comprennent notamment :

- a) les impôts, y compris, par souci de clarté, les intérêts, pénalités et frais prévus dans la présente loi;
- b) les paiements versés en remplacement d'impôts.

(3) Toute dépense sur les recettes perçues sous le régime de la présente loi est faite en vertu d'une loi sur les dépenses ou en conformité avec l'article 13.1 de la Loi.

Fonds de réserve

24.(1) Tout fonds de réserve créé par le Conseil doit :

- a) être établi par une loi sur les dépenses;
- b) être conforme aux exigences du présent article.

(2) Sauf disposition contraire du présent article, les sommes versées dans un fonds de réserve sont conservées dans un compte distinct, et ces sommes et les intérêts qu'elles rapportent ne peuvent être utilisés que pour les fins auxquelles le fonds de réserve a été établi.

(3) Le Conseil peut, par une loi sur les dépenses :

- a) transférer des sommes d'un fonds de réserve destiné aux immobilisations à un autre fonds de réserve ou à un compte, pourvu que tous les projets pour lesquels a été établi le fonds de réserve aient été achevés;
- b) transférer des sommes d'un fonds de réserve non destiné aux immobilisations à un autre fonds de réserve ou à un compte;
- c) emprunter des sommes sur un fonds de réserve lorsque ces sommes ne sont pas immédiatement nécessaires, à la condition que la Première Nation rembourse les sommes empruntées plus les intérêts sur celles-ci à un taux égal ou supérieur au taux préférentiel fixé périodiquement par la banque principale de la Première Nation, au plus tard à la date où les sommes sont requises pour les fins auxquelles le fonds de réserve a été établi.

(4) À titre d'exception à l'alinéa (3)c), le Conseil de gestion financière des premières nations peut, agissant à la place du Conseil, emprunter des sommes sur un fonds de réserve au moyen d'une loi sur les dépenses dans le cas suivant :

- a) il a pris en charge la gestion du compte de recettes locales de la Première Nation;
- b) il a déterminé qu'il est nécessaire de faire des emprunts sur un fonds de réserve pour remplir les obligations financières de la Première Nation.

(5) Le Conseil autorise, dans une loi sur les dépenses, tous les paiements versés dans un fonds de réserve et toutes les dépenses faites sur ce fonds.

(6) Lorsque des sommes versées dans un fonds de réserve ne sont pas immédiatement nécessaires, l'administrateur fiscal les investit dans l'un ou plusieurs des placements suivants :

- a) les titres émis par le Canada ou une province;
- b) les titres garantis, quant au capital et aux intérêts, par le Canada ou une province;



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- c) les titres émis par une administration financière municipale ou l'Administration financière des premières nations;
- d) les investissements garantis par une banque, une société de fiducie ou une coopérative d'épargne et de crédit;
- e) les dépôts auprès d'une banque ou d'une société de fiducie établie au Canada ou les titres non participatifs ou les parts sociales d'une coopérative d'épargne et de crédit.

PARTIE XII

PERCEPTION ET CONTRÔLE D'APPLICATION

Recouvrement des impôts impayés

25.(1) Les impôts visés au paragraphe 5(2) constituent une créance de la Première Nation recouvrable :

- a) devant un tribunal compétent;
- b) par un recours auprès du tribunal de règlement des litiges civils;
- c) par toute autre méthode autorisée par la présente loi.

Sauf disposition contraire, le recours à une méthode n'empêche pas la poursuite du recouvrement par une ou plusieurs autres méthodes.

(2) Une copie de l'avis d'imposition indiquant les impôts à payer par une personne, certifiée comme copie conforme par l'administrateur fiscal, constitue une preuve de la dette fiscale de la personne.

(3) Les frais engagés par la Première Nation pour le recouvrement des impôts impayés et les mesures d'exécution requises sont :

- a) calculés conformément à l'annexe III;
- b) payables par le débiteur à titre d'impôts impayés.

(4) L'administrateur fiscal peut, s'il a des motifs raisonnables de croire qu'un débiteur a l'intention de retirer son bien meuble de la réserve ou de démanteler ou d'enlever ses améliorations situées sur la réserve, ou de prendre toute autre mesure pouvant empêcher la perception des impôts exigibles sous le régime de la présente loi ou y faire obstacle, présenter une demande de recours à un tribunal compétent, même avant l'expiration du délai prévu pour le paiement des impôts.

(5) Avant d'entreprendre des mesures d'exécution en vertu des parties XIII, XIV et XV, l'administrateur fiscal en demande au Conseil l'autorisation par résolution.

Certificat d'arriérés d'impôts

26.(1) Avant de prendre des mesures d'exécution en vertu des parties XIII, XIV ou XV et sous réserve du paragraphe (2), l'administrateur fiscal délivre un certificat d'arriérés d'impôts et le transmet à chaque personne dont le nom figure sur le rôle d'imposition à l'égard du bien foncier visé.

(2) Le certificat d'arriérés d'impôts est délivré au plus tôt six (6) mois après la date à laquelle les impôts deviennent exigibles.

Création de privilèges

27.(1) Les impôts impayés constituent un privilège grevant l'intérêt foncier auquel ils s'appliquent, qui assujettit l'intérêt foncier et lie les détenteurs subséquents de celui-ci.

(2) L'administrateur fiscal conserve une liste de tous les privilèges créés aux termes de la présente loi.

(3) Le privilège figurant sur la liste visée au paragraphe (2) a priorité sur tout privilège, charge, réclamation ou sûreté, enregistré ou non, concernant l'intérêt foncier.



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(4) L'administrateur fiscal peut présenter une demande à un tribunal compétent pour assurer la protection ou l'exécution d'un privilège visé au paragraphe (1) s'il estime que cette mesure est nécessaire ou indiquée.

(5) Dès la réception du paiement intégral des impôts en souffrance ayant donné lieu à la création d'un privilège, l'administrateur fiscal enregistre, sans délai, la mainlevée du privilège.

(6) La mainlevée du privilège par l'administrateur fiscal constitue la preuve du paiement des impôts relatifs à l'intérêt foncier.

(7) Une erreur technique ou une omission commise lors de la création du privilège ou de son inscription sur la liste de privilèges n'entraîne pas la perte ou la diminution du privilège.

Transmission de documents lors des mesures d'exécution

28.(1) Le présent article s'applique à la présente partie ainsi qu'aux parties XIII, XIV et XV.

(2) La transmission de documents est effectuée par remise en mains propres ou par courrier recommandé.

(3) La remise en mains propres d'un document est effectuée de la manière suivante :

a) dans le cas d'un individu, le document lui est remis ou est remis à une personne âgée d'au moins dix-huit (18) ans qui réside au domicile de l'individu;

b) dans le cas d'une première nation, le document est remis à l'individu apparemment responsable du bureau principal de la première nation au moment de la remise ou au conseiller juridique de cette dernière;

c) dans le cas d'une personne morale, le document est remis à un de ses dirigeants ou de ses administrateurs, à son conseiller juridique ou à l'individu apparemment responsable de son siège social ou de sa succursale au moment de la remise.

(4) La transmission d'un document est réputée effectuée :

a) si le document est remis en mains propres, à la date de sa remise;

b) s'il est envoyé par courrier recommandé, le cinquième jour suivant sa mise à la poste.

(5) Une copie de tout avis doit être transmise :

a) si l'avis concerne un bien imposable, à toutes les personnes dont le nom figure sur le rôle d'imposition relativement à ce bien;

b) si l'avis concerne un bien meuble, à tous les détenteurs d'une sûreté enregistrée sur celui-ci en vertu des lois de la province.

PARTIE XIII

SAISIE ET VENTE DE BIENS MEUBLES

Saisie et vente de biens meubles

29.(1) Lorsque des impôts sont toujours en souffrance plus de trente (30) jours après la délivrance du certificat d'arriérés d'impôts au débiteur, l'administrateur fiscal peut recouvrer le montant de ces impôts et les frais connexes en procédant à la saisie et à la vente de biens meubles du débiteur qui se trouvent dans la réserve.

(2) Comme restriction à l'application du paragraphe (1), ne peuvent être saisis aux termes de la présente loi les biens meubles d'un débiteur qui seraient insaisissables malgré la délivrance d'un bref d'exécution par une cour supérieure de la province.



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Avis de saisie et de vente

30.(1) Avant d'entreprendre les mesures d'exécution prévues au paragraphe 29(1), l'administrateur fiscal transmet au débiteur un avis de saisie et de vente de biens meubles.

(2) Si les impôts sont toujours en souffrance plus de sept (7) jours après la transmission de l'avis de saisie et de vente de biens meubles, l'administrateur fiscal demande à un shérif, un huissier ou un agent chargé de l'application des règlements administratifs de procéder à la saisie des biens meubles décrits dans l'avis qui sont en la possession du débiteur et qui se trouvent dans la réserve.

(3) La personne qui saisit les biens meubles remet au débiteur un reçu à l'égard des biens saisis.

Avis de vente des biens meubles saisis

31.(1) L'administrateur fiscal publie un avis de vente des biens meubles saisis dans deux (2) parutions consécutives du journal local ayant le plus grand tirage.

(2) La première publication de l'avis de vente des biens meubles saisis est faite au plus tôt soixante (60) jours après la saisie des biens meubles.

Déroulement de la vente

32.(1) La vente des biens meubles est effectuée aux enchères publiques.

(2) Sous réserve du paragraphe (4), les biens saisis peuvent être vendus aux enchères publiques en tout temps après la deuxième publication de l'avis de vente des biens meubles saisis.

(3) L'administrateur fiscal tient la vente aux enchères publiques aux date, heure et lieu indiqués dans l'avis de vente des biens meubles saisis, à moins qu'il ne soit nécessaire de la reporter. Dans ce cas, un autre avis est publié de la manière prévue au paragraphe 31(1).

(4) Si, à tout moment avant la vente, la saisie est contestée devant un tribunal compétent, la vente ne peut avoir lieu avant que le tribunal ne se soit prononcé sur la contestation.

Sûretés enregistrées

33. L'application de la présente partie relativement à la saisie et à la vente de biens meubles assujettis à une sûreté enregistrée est subordonnée aux lois de la province qui régissent la saisie et la vente de tels biens.

Produit de la vente

34.(1) Le produit de la vente des biens meubles saisis est versé aux détenteurs d'une sûreté enregistrée sur ces biens et à la Première Nation selon l'ordre de priorité prévu par les lois applicables de la province; tout excédent est remis au débiteur.

(2) Si une autre personne réclame l'excédent et que cette réclamation est contestée, ou s'il n'est pas certain de la personne ayant droit à l'excédent, l'administrateur fiscal garde le produit de la vente jusqu'à ce que les droits des parties aient été établis.

PARTIE XIV

SAISIE ET CESSION DE BIENS IMPOSABLES

Saisie et cession de biens imposables

35.(1) Lorsque des impôts sont toujours en souffrance plus de neuf (9) mois après la délivrance du certificat d'arriérés d'impôts, l'administrateur fiscal peut recouvrer le montant de ces impôts en procédant à la saisie et à la cession du bien imposable.



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(2) Avant d'entreprendre les mesures d'exécution prévues au paragraphe (1), l'administrateur fiscal signifie au débiteur un avis de saisie et de cession d'un bien imposable et en transmet une copie à tout possesseur qui a un intérêt dans ce bien.

(3) Au plus tôt six (6) mois après la transmission au débiteur d'un avis de saisie et de cession d'un bien imposable, l'administrateur fiscal peut vendre le droit à la cession du bien imposable par voie d'adjudication ou d'enchères publiques.

(4) Le Conseil prescrit, par résolution, la méthode d'adjudication ou de vente aux enchères publiques, y compris les conditions liées à l'acceptation d'une offre.

Mise à prix

36.(1) L'administrateur fiscal établit la mise à prix en vue de la vente du droit à la cession du bien imposable, qui ne peut être inférieure au montant total des impôts à payer sur ce bien, calculé à la fin du délai de rachat prévu au paragraphe 40(1) et majoré de cinq pour cent (5 %).

(2) La mise à prix est le prix le plus bas auquel le bien imposable peut être vendu.

Avis de vente du droit à la cession d'un bien imposable

37.(1) L'avis de vente du droit à la cession d'un bien imposable est :

- a) publié dans le journal local ayant le plus grand tirage au moins une fois par semaine pendant les quatre (4) semaines qui précèdent la date de l'adjudication ou des enchères publiques;
- b) affiché dans un endroit bien en vue dans la réserve au moins dix (10) jours avant la date de l'adjudication ou de la vente aux enchères publiques.

(2) L'administrateur fiscal tient l'adjudication ou les enchères publiques aux date, heure et lieu indiqués dans l'avis de vente du droit à la cession d'un bien imposable, à moins qu'il ne soit nécessaire de les reporter. Dans ce cas, un autre avis est publié de la manière prévue au paragraphe (1).

(3) Si aucune offre n'est égale ou supérieure à la mise à prix, la Première Nation est réputée avoir acheté le droit à la cession du bien imposable pour le montant de la mise à prix.

Avis au ministre

38. L'administrateur fiscal avise par écrit, sans délai, le ministre des Affaires indiennes et du Nord canadien de la vente de tout droit à la cession d'un bien imposable faite conformément à la présente loi.

Droits subsistants

39. Lorsqu'un bien imposable est vendu par voie d'adjudication ou d'enchères publiques, tous les droits sur celui-ci que possède le détenteur du bien ou le titulaire d'une charge cessent dès lors d'exister, sauf que :

- a) le bien imposable peut faire l'objet d'un rachat de la manière prévue au paragraphe 40(1);
- b) le droit de possession du bien imposable n'est pas touché durant le délai prévu pour le rachat, mais il est cependant assujéti :
 - (i) à l'interdiction de dégradation,
 - (ii) au droit du soumissionnaire gagnant ou de l'enchérisseur le plus offrant d'accéder au bien imposable pour le maintenir en bon état et empêcher sa dégradation;
- c) toute servitude ou clause restrictive ou tout projet de bâtiment ou droit de passage enregistré sur l'intérêt foncier subsiste;
- d) pendant le délai prévu pour le rachat, une action peut être engagée devant un tribunal compétent afin de faire annuler la vente du droit à la cession du bien imposable et de la faire déclarer invalide.



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Délai de rachat

40.(1) Dans les trois (3) mois suivant la tenue d'une adjudication ou d'enchères publiques à l'égard d'un bien imposable, le débiteur peut racheter ce bien en payant à la Première Nation le montant de la mise à prix majorée de trois pour cent (3 %).

(2) Au rachat du bien imposable conformément au paragraphe (1) :

- a) si le droit à la cession a été vendu à un soumissionnaire ou un enchérisseur, la Première Nation lui rembourse sans délai le montant de l'offre;
- b) l'administrateur fiscal avise par écrit le ministre des Affaires indiennes et du Nord canadien du rachat.

(3) La cession du bien imposable ne peut être faite avant l'expiration du délai de rachat prévu au paragraphe (1).

(4) Sauf dans le cas du rachat visé au paragraphe (2), à l'expiration du délai de rachat, la Première Nation cède le bien imposable au soumissionnaire gagnant ou à l'enchérisseur le plus offrant, ou elle l'acquiert elle-même à titre d'acheteur présumé conformément au paragraphe 37(3).

Cession du bien imposable

41.(1) Un bien imposable ne peut être cédé qu'à une personne ou un organisme qui, aux termes de la *Loi sur les Indiens* ou de la *Loi sur la gestion des terres des premières nations*, selon le cas, peut obtenir un intérêt ou un droit constituant le bien imposable.

(2) L'administrateur fiscal enregistre la cession du bien imposable faite conformément à la présente loi dans tout bureau d'enregistrement où ce bien est enregistré au moment de la cession.

(3) La cession visée au paragraphe 40(4) opère :

- a) comme un transfert du bien imposable du débiteur au soumissionnaire ou à l'enchérisseur, sans attestation ou preuve d'exécution;
- b) de façon à éteindre tous les droits, titres et intérêts de chacun des détenteurs précédents du bien imposable ou des réclamants par l'intermédiaire d'un ancien détenteur, ainsi que tous les privilèges, réclamations, demandes, paiements, charges, jugements et charges hypothécaires de tout genre, enregistrés ou non, qui existent au moment où la cession est enregistrée aux termes du paragraphe (2), sauf si une servitude, une clause restrictive, un projet de bâtiment ou un droit de passage enregistré sur l'intérêt foncier subsiste.

(4) Dès l'enregistrement de la cession aux termes du paragraphe 40(4), toute dette du débiteur qui reste à l'égard du bien imposable est éteinte.

Produit de la vente

42.(1) À l'expiration du délai de rachat, le produit de la vente du droit à la cession du bien imposable est versé :

- a) d'abord à la Première Nation;
- b) ensuite aux autres détenteurs d'un intérêt enregistré dans le bien selon l'ordre de priorité prévu par la loi.

Tout excédent est remis au débiteur.

(2) Si une autre personne réclame l'excédent et que cette réclamation est contestée, ou s'il n'est pas certain de la personne ayant droit à l'excédent, l'administrateur fiscal garde le produit de la vente jusqu'à ce que les droits des parties aient été établis.



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Revente par la Première Nation

43.(1) Si la Première Nation achète le droit à la cession d'un bien imposable aux termes du paragraphe 37(3), l'administrateur fiscal peut, pendant le délai de rachat, vendre à quiconque le droit à la cession du bien imposable à un prix égal ou supérieur au montant de la mise à prix, et l'acheteur est par la suite considéré comme le soumissionnaire gagnant ou l'enchérisseur le plus offrant au titre de la présente partie.

(2) La vente réalisée aux termes du paragraphe (1) n'a aucun effet sur le délai de rachat ou le droit de rachat par le débiteur au titre de la présente loi.

PARTIE XV

CESSATION DE SERVICES

Cessation de services

44.(1) Sous réserve des autres dispositions du présent article, la Première Nation peut cesser de fournir des services au bien imposable d'un débiteur si les conditions suivantes sont réunies :

- a) les recettes provenant de l'application de la présente loi ou de tout texte législatif relatif à l'imposition foncière pris par la Première Nation sont utilisées pour fournir ce service aux contribuables;
- b) des impôts non payés par le débiteur demeurent en souffrance plus de trente (30) jours après la transmission à celui-ci d'un certificat d'arriérés d'impôts.

(2) Au moins trente (30) jours avant la cessation des services, l'administrateur fiscal transmet un avis de cessation de services au débiteur et à tout possesseur ayant un intérêt dans le bien imposable.

(3) La Première Nation ne peut interrompre les services suivants :

- a) les services de police et de protection contre les incendies fournis à l'égard du bien imposable du débiteur;
- b) les services d'aqueduc et d'enlèvement des ordures fournis à un bien imposable qui est une maison d'habitation;
- c) les services d'électricité et de gaz naturel fournis à un bien imposable qui est une maison d'habitation, durant la période débutant le 1^{er} novembre et se terminant le 31 mars de l'année suivante.

PARTIE XVI

DISPOSITIONS GÉNÉRALES

Communication de renseignements

45.(1) L'administrateur fiscal ou toute autre personne ayant la garde ou le contrôle de renseignements ou d'archives obtenus ou créés en vertu de la présente loi ne peut communiquer ces renseignements ou archives sauf, selon le cas :

- a) dans le cadre de l'application de la présente loi ou de l'exercice de fonctions aux termes de celle-ci;
- b) dans le cadre d'une procédure devant le Comité de révision des évaluations foncières, le tribunal de règlement des litiges civils ou un tribunal judiciaire, ou aux termes d'une ordonnance judiciaire;
- c) en conformité avec le paragraphe (2).

(2) L'administrateur fiscal peut communiquer des renseignements confidentiels concernant un bien foncier à l'agent du détenteur du bien si la communication de ces renseignements a été autorisée par écrit par le détenteur.



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(3) L'agent ne peut utiliser les renseignements communiqués aux termes du paragraphe (2) qu'aux fins autorisées par écrit par le détenteur du bien foncier.

Communication aux fins de recherche

46. Malgré l'article 45 :

- a) l'administrateur fiscal peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, pourvu que ces renseignements et archives ne contiennent pas de renseignements sous une forme permettant d'identifier des individus ni de renseignements commerciaux permettant d'identifier des entreprises;
- b) le Conseil peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, sous une forme permettant d'identifier des individus ou des entreprises, pourvu que les conditions suivantes soient réunies :
 - (i) la recherche ne peut vraisemblablement être effectuée que si les renseignements sont fournis sous une forme permettant d'identifier des individus ou des entreprises,
 - (ii) le tiers a signé une entente avec le Conseil dans laquelle il s'engage à se conformer aux exigences du Conseil concernant l'utilisation, la confidentialité et la sécurité des renseignements.

Validité

47. Aucune disposition de la présente loi ne peut être annulée ou invalidée, et l'obligation d'une personne de payer des impôts ou autres montants imposés aux termes de la présente loi ne peut être modifiée, en raison :

- a) d'une erreur ou d'une omission commise dans une estimation ou une estimation fondée uniquement sur les renseignements dont dispose l'évaluateur ou l'administrateur fiscal;
- b) d'une erreur ou d'une omission commise dans un rôle d'imposition, un avis d'imposition ou tout avis donné sous le régime de la présente loi;
- c) du défaut de la part de la Première Nation, de l'administrateur fiscal ou de l'évaluateur de prendre des mesures dans le délai prévu.

Restriction

48.(1) Nul ne peut engager une action ou une procédure en vue du remboursement des sommes versées à la Première Nation, que ce soit dans le cadre d'une contestation ou autrement, au titre d'une demande, valide ou invalide, concernant les impôts ou tout autre montant payé aux termes de la présente loi, après l'expiration d'un délai de six (6) mois suivant la date du fait générateur du litige.

(2) Si aucune action ou procédure n'est engagée dans le délai prévu au présent article, les sommes versées à la Première Nation sont réputées avoir été versées de plein gré par l'intéressé.

Avis

49.(1) Lorsque la présente loi exige la transmission d'un avis par la poste ou qu'elle ne précise pas le mode de transmission, l'avis est transmis, selon le cas :

- a) par la poste, à l'adresse postale habituelle du destinataire ou à son adresse indiquée sur le rôle d'imposition;
 - b) si l'adresse du destinataire est inconnue, par affichage d'une copie de l'avis dans un endroit bien en vue sur le bien foncier du destinataire;
 - c) par remise de l'avis en mains propres ou par service de messagerie au destinataire, ou à son adresse postale habituelle ou à l'adresse indiquée sur le rôle d'imposition.
- (2) Sauf disposition contraire de la présente loi :



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- a) l'avis transmis par la poste est réputé reçu le cinquième jour suivant sa mise à la poste;
- b) l'avis affiché sur un bien foncier est réputé reçu le deuxième jour après avoir été affiché;
- c) l'avis remis en mains propres est réputé reçu au moment de sa remise.

Interprétation

50.(1) Les dispositions de la présente loi sont dissociables. Si une disposition de la présente loi est pour quelque raison déclarée invalide par une décision d'un tribunal compétent, elle est alors retranchée de la présente loi et la décision du tribunal ne porte pas atteinte à la validité des autres dispositions de la présente loi.

(2) Les dispositions de la présente loi exprimées au présent s'appliquent à la situation du moment.

(3) Dans la présente loi, le pluriel ou le singulier s'appliquent, le cas échéant, à l'unité et à la pluralité.

(4) La présente loi est censée apporter une solution de droit et s'interprète de la manière la plus équitable et la plus large qui soit compatible avec la réalisation de ses objectifs.

(5) Les renvois dans la présente loi à un texte législatif sont réputés se rapporter à sa version éventuellement modifiée et visent tous les règlements d'application de ce texte.

(6) Les intertitres ne font pas partie de la présente loi, n'y figurant que pour faciliter la consultation.

Abrogation

[Note à l'intention de la Première Nation : Insérer la disposition d'abrogation seulement si la présente loi abroge et remplace un texte législatif existant sur l'imposition foncière.]

51. Le Règlement administratif sur l'imposition foncière de la Première Nation _____ (20__), dans son état modifié, est abrogé.]

Entrée en vigueur

52. La présente loi entre en vigueur le jour suivant son agrément par la Commission de la fiscalité des premières nations.

LA PRÉSENTE LOI EST DÛMENT ÉDICTÉE par le Conseil en ce _____ jour de _____ 20__, à _____, dans la province de la Colombie-Britannique.

Le quorum du Conseil est constitué de _____ (____) membres du Conseil.

[Nom]

Chef [veuillez inscrire le nom au complet]

[Nom]

Conseiller [veuillez inscrire le nom au complet]

[Nom]

Conseiller [veuillez inscrire le nom au complet]



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ANNEXE I

**DEMANDE DE RENSEIGNEMENTS DE L'ADMINISTRATEUR FISCAL
DE LA PREMIÈRE NATION _____**

À : _____

ADRESSE : _____

DESCRIPTION DE L'INTÉRÊT FONCIER : _____

DATE DE LA DEMANDE : _____

EN VERTU de l'article ____ de la *Loi sur l'imposition foncière de la Première Nation* _____
(20____), je vous demande de me fournir, par écrit, au plus tard le _____ (**Note : la date doit être
postérieure d'au moins quatorze (14) jours à la date de la demande**), les renseignements suivants
concernant l'intérêt foncier susmentionné :

- (1)
- (2)
- (3)

Administrateur fiscal de la Première Nation _____

Fait le _____ 20____.



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ANNEXE II
AVIS D'IMPOSITION

À : _____

ADRESSE : _____

DESCRIPTION DE L'INTÉRÊT FONCIER : _____

EN VERTU de la *Loi sur l'imposition foncière de la Première Nation* _____ (20___), des impôts d'un montant de _____ dollars (____ \$) sont prélevés relativement à l'intérêt foncier susmentionné.

Tous les impôts sont dus et payables au plus tard le _____. Les paiements au titre des impôts impayés, des pénalités et des intérêts sont exigibles et doivent être acquittés immédiatement.

Les paiements doivent être faits au bureau de la Première Nation _____, situé au [adresse], pendant les heures d'ouverture normales, par chèque ou mandat ou en argent comptant.

Les impôts qui ne sont toujours pas payés le _____ entraîneront des pénalités et des intérêts, conformément à la *Loi sur l'imposition foncière de la Première Nation* _____ (20___).

Les nom et adresse de la (des) personne(s) tenue(s) de payer des impôts sont les suivants :

Valeur imposable :	_____ \$
Impôts (année en cours) :	_____ \$
Impôts impayés (années antérieures) :	_____ \$
Pénalités :	_____ \$
Intérêts :	_____ \$
Frais (préciser) :	_____ \$
Montant total à payer :	_____ \$

Administrateur fiscal de la Première Nation _____

Fait le _____ 20_____.



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ANNEXE III
FRAIS PAYABLES PAR LE DÉBITEUR POUR LE
RECouvreMENT DES IMPÔTS IMPAYÉS ET LES MESURES D'EXÉCUTION

Frais découlant du recouvrement des impôts impayés et des mesures d'exécution requises :

1. Pour la rédaction d'un avis _____ \$
2. Pour la signification d'un avis à chaque personne ou
lieu par la Première Nation _____ \$
3. Pour la signification d'un avis à chaque personne ou
lieu par un huissier ou un service de livraison le coût réel
4. Pour la publication dans un journal le coût réel
5. Pour le temps consacré par le personnel :
 - a) à la saisie et à la vente de biens meubles
selon la partie XIII, exclusion faite des frais
autrement recouvrés au titre de la présente annexe;
 - b) à la tenue de la vente aux enchères ou de l'adjudication
selon la partie XIV, exclusion faite des frais
autrement recouvrés au titre de la présente annexe _____ \$ l'heure par personne
6. Les coûts réels engagés par la Première Nation pour la
prise des mesures d'exécution en vertu des parties XIII,
XIV et XV sont imputés en fonction des montants
indiqués sur les reçus.



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ANNEXE IV
CERTIFICAT D'IMPOSITION

Relativement à l'intérêt foncier désigné comme _____ et conformément à la *Loi sur l'imposition foncière de la Première Nation* _____ (20__), je certifie qu'à la date de délivrance du présent certificat :

Tous les impôts dus et payables sur l'intérêt foncier susmentionné ont été acquittés.

OU

Les impôts impayés, y compris les intérêts, les pénalités et les frais connexes, d'un montant de _____ dollars (____ \$) sont exigibles à l'égard de l'intérêt foncier susmentionné.

Les personnes suivantes sont solidairement responsables du paiement de la totalité des impôts impayés :

Administrateur fiscal de la Première Nation _____

Fait le _____ 20____.



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ANNEXE V
CERTIFICAT D'ARRIÉRÉS D'IMPÔTS

Relativement à l'intérêt foncier désigné comme _____ et conformément à la *Loi sur l'imposition foncière de la Première Nation* _____ (20____), je certifie :

Qu'à la date indiquée ci-dessous, les impôts, les intérêts et les pénalités n'ont pas été payés à l'égard de l'intérêt foncier susmentionné, à savoir :

Impôts : _____ \$

Pénalités : _____ \$

Intérêts : _____ \$

Dettes fiscales totales : _____ \$

La totalité de la dette fiscale est exigible et doit être acquittée immédiatement.

La dette fiscale porte intérêt chaque jour où elle demeure impayée, au taux de _____ pour cent (____ %) par an.

Les paiements doivent être faits au bureau de la Première Nation _____, situé au [adresse], pendant les heures d'ouverture normales, par chèque ou mandat ou en argent comptant.

Les personnes suivantes sont solidairement responsables de la totalité de la dette fiscale :

Administrateur fiscal de la Première Nation _____

Fait le _____ 20____.



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ANNEXE VI
AVIS DE SAISIE ET DE VENTE DE BIENS MEUBLES

À : _____

ADRESSE : _____

DESCRIPTION DE L'INTÉRÊT FONCIER : _____

PRENEZ AVIS que des impôts, pénalités et intérêts d'un montant de _____ dollars (____ \$) sont toujours en souffrance et qu'ils sont exigibles relativement à l'intérêt foncier susmentionné.

PRENEZ AVIS qu'un certificat d'arriérés d'impôts daté du _____ vous a été remis relativement à ces impôts impayés.

PRENEZ AVIS que :

1. Le défaut de payer la totalité de la dette fiscale dans un délai de SEPT (7) jours suivant la remise du présent avis peut entraîner, conformément à l'article ____ de la *Loi sur l'imposition foncière de la Première Nation* _____ (20__), la saisie par l'administrateur fiscal des biens meubles décrits ci-après :

[description générale des biens meubles qui seront saisis]

2. L'administrateur fiscal peut retenir les services d'un shérif, d'un huissier ou d'un agent chargé de l'application des règlements administratifs en vue de la saisie des biens, lesquels demeureront en possession de l'administrateur fiscal, à vos frais, ceux-ci étant ajoutés au montant des impôts impayés.

3. Si les impôts, pénalités et intérêts impayés et les frais de saisie ne sont pas payés en totalité dans les soixante (60) jours suivant la saisie des biens, l'administrateur fiscal peut :

a) publier un avis de vente des biens meubles saisis dans deux (2) parutions consécutives du journal _____;

b) vendre les biens saisis aux enchères publiques en tout temps après la deuxième publication de l'avis.

ET PRENEZ AVIS que l'administrateur fiscal tiendra la vente aux enchères publiques aux date, heure et lieu indiqués dans l'avis de vente des biens meubles saisis, à moins qu'il ne soit nécessaire de la reporter. Dans ce cas, un autre avis sera publié.

Administrateur fiscal de la Première Nation _____

Fait le _____ 20____.



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ANNEXE VII

AVIS DE VENTE DES BIENS MEUBLES SAISIS

PRENEZ AVIS que, en raison du défaut de paiement des impôts, pénalités, intérêts et frais dus à la Première Nation _____, une vente aux enchères publiques aura lieu le _____ 20____, à ____h__, à _____ [lieu].

Les biens meubles suivants, saisis en vertu de l'article ____ de la *Loi sur l'imposition foncière de la Première Nation* _____ (20____), seront vendus lors de la vente aux enchères publiques :

[description générale des biens]

Le produit de la vente des biens saisis sera versé aux détenteurs d'une sûreté enregistrée sur ces biens et à la Première Nation selon l'ordre de priorité prévu par les lois applicables de la province de la Colombie-Britannique, et tout excédent sera remis au débiteur.

Administrateur fiscal de la Première Nation _____

Fait le _____ 20____.



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ANNEXE VIII**AVIS DE SAISIE ET DE CESSION D'UN BIEN IMPOSABLE**

À : _____
(le « débiteur »)

ADRESSE : _____

DESCRIPTION DE L'INTÉRÊT FONCIER : _____
(le « bien imposable »)

PRENEZ AVIS que des impôts, pénalités et intérêts d'un montant de _____ dollars (____ \$) sont toujours en souffrance et qu'ils sont exigibles à l'égard l'intérêt foncier susmentionné.

PRENEZ AVIS qu'un certificat d'arriérés d'impôts daté du _____ vous a été remis relativement à ces impôts impayés.

ET PRENEZ AVIS que le défaut de payer la totalité de la dette fiscale dans les six (6) mois suivant la remise du présent avis peut entraîner, conformément à l'article ____ de la *Loi sur l'imposition foncière de la Première Nation* _____ (20__), la saisie et la vente par voie d'adjudication [ou d'enchères publiques], par l'administrateur fiscal, d'un droit à la cession du bien imposable, comme suit :

1. La tenue de l'adjudication [des enchères publiques], y compris les conditions liées à l'acceptation d'une offre, sera conforme aux procédures prescrites par le Conseil de la Première Nation _____, dont on peut obtenir copie auprès de l'administrateur fiscal.
2. L'administrateur fiscal :
 - a) publiera un avis de vente du droit à la cession d'un bien imposable dans le journal _____ au moins une fois par semaine pendant les quatre (4) semaines précédant la date de la vente;
 - b) affichera l'avis de vente du droit à la cession d'un bien imposable dans un endroit bien en vue dans la réserve au moins dix (10) jours avant la date de la vente.
3. L'avis de vente du droit à la cession du bien imposable fera mention de la mise à prix pour l'obtention du droit à la cession ainsi que des conditions liées à l'acceptation d'une offre.
4. La mise à prix ne sera pas inférieure au montant total des impôts, intérêts et pénalités à payer, calculé à la fin du délai de rachat et majoré de cinq pour cent (5 %). La mise à prix est le prix le plus bas auquel peut être vendu le droit à la cession du bien imposable.
5. L'administrateur fiscal tiendra la vente par voie d'adjudication [d'enchères publiques] aux date, heure et lieu indiqués dans l'avis de vente du droit à la cession d'un bien imposable, à moins qu'il ne soit nécessaire de la reporter. Dans ce cas, un autre avis sera publié.
6. Si, lors de la tenue de l'adjudication [des enchères publiques], il n'y a aucune offre égale ou supérieure à la mise à prix, la Première Nation sera réputée avoir acheté le droit à la cession du bien imposable pour le montant de la mise à prix.
7. Le débiteur peut, après la vente, racheter le droit à la cession du bien imposable en payant à la Première Nation le montant de la mise à prix, majoré de trois pour cent (3 %), dans les trois (3) mois (« le délai de rachat ») suivant la tenue de l'adjudication [des enchères publiques] à l'égard du bien imposable. En cas de rachat du droit à la cession, la Première Nation remboursera sans délai au soumissionnaire [à l'enchérisseur] le montant de l'offre.
8. La vente d'un droit à la cession du bien imposable par voie d'adjudication [d'enchères publiques] n'est



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pas terminée et aucune cession du bien imposable ne pourra être faite avant l'expiration du délai de rachat. Si le droit à la cession du bien imposable n'est pas racheté avant l'expiration du délai de rachat, à l'expiration de celui-ci, la Première Nation cédera le bien imposable au soumissionnaire gagnant [à l'enchérisseur le plus offrant], ou à elle-même à titre d'acheteur présumé, selon le cas. Le bien imposable ne sera pas cédé à une personne ou un organisme qui, aux termes de la *Loi sur les Indiens* ou de la *Loi sur la gestion des terres des premières nations*, n'aurait pas été en mesure d'obtenir l'intérêt ou un droit constituant le bien imposable.

9. Le Conseil de la Première Nation _____ avisera par écrit, sans délai, le ministre des Affaires indiennes et du Nord canadien de la vente du droit à la cession du bien imposable et de tout rachat de ce droit.

10. L'administrateur fiscal enregistrera la cession du bien imposable dans tout bureau d'enregistrement où celui-ci est enregistré au moment de la cession.

11. La cession du bien imposable opère :

- a) comme un transfert du bien imposable du débiteur au soumissionnaire gagnant [à l'enchérisseur le plus offrant] ou à la Première Nation, selon le cas, sans attestation ou preuve d'exécution;
- b) de façon à éteindre tous les droits, titres et intérêts de chacun des détenteurs précédents du bien imposable ou des réclamants par l'intermédiaire d'un ancien détenteur, ainsi que tous les privilèges, réclamations, demandes, paiements, charges, jugements et charges hypothécaires de tout genre, enregistrés ou non, qui existent au moment où la cession est enregistrée, sauf si une servitude, une clause restrictive, un projet de bâtiment ou un droit de passage enregistré sur l'intérêt foncier subsiste.

12. Dès la cession du bien imposable, le débiteur sera tenu de quitter immédiatement le bien et tous les droits ou intérêts détenus par lui relativement au bien, y compris les améliorations, seront transférés en totalité à l'acheteur.

13. Le produit de la vente du bien imposable sera versé d'abord à la Première Nation, puis aux autres détenteurs d'un intérêt enregistré dans le bien imposable selon l'ordre de priorité prévu par la loi. Tout excédent sera remis au débiteur, conformément à la *Loi sur l'imposition foncière de la Première Nation* _____ (20__).

Administrateur fiscal de la Première Nation _____

Fait le _____ 20__.



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ANNEXE IX

AVIS DE VENTE DU DROIT À LA CESSION D'UN BIEN IMPOSABLE

À : _____
(le « débiteur »)

ADRESSE : _____

DESCRIPTION DE L'INTÉRÊT FONCIER : _____
(le « bien imposable »)

PRENEZ AVIS qu'un avis de saisie et de cession d'un bien imposable a été envoyé relativement au bien imposable le _____ 20 ____.

PRENEZ AVIS que des impôts impayés, y compris les pénalités et les intérêts, d'un montant de _____ dollars (____ \$), sont toujours en souffrance et qu'ils sont exigibles à l'égard du bien imposable.

PRENEZ AVIS qu'une vente du droit à la cession du bien imposable sera tenue par voie d'adjudication [d'enchères publiques] pour l'acquittement des impôts, pénalités et intérêts impayés dus à la Première Nation _____.

La vente par voie d'adjudication [d'enchères publiques] aura lieu le _____ 20 ____ à ____ h ____ au (à) _____ [lieu].

L'administrateur fiscal tiendra la vente par voie d'adjudication [d'enchères publiques] aux date, heure et lieu indiqués ci-dessus, à moins qu'il ne soit nécessaire de la reporter. Dans ce cas, un autre avis sera publié.

ET PRENEZ AVIS que :

1. La mise à prix pour le bien imposable est de : _____ dollars (____ \$). La mise à prix est le prix le plus bas auquel peut être vendu le bien imposable.
2. La tenue de l'adjudication [des enchères publiques], y compris les conditions liées à l'acceptation d'une offre, sera conforme aux procédures prescrites par le Conseil de la Première Nation _____, telles qu'énoncées dans le présent avis.
3. Si, lors de l'adjudication [des enchères publiques], il n'y a aucune offre égale ou supérieure à la mise à prix, la Première Nation sera réputée avoir acheté le droit à la cession du bien imposable pour le montant de la mise à prix.
4. Le débiteur peut, après la vente, racheter le droit à la cession du bien imposable en payant à la Première Nation le montant de la mise à prix, majoré de trois pour cent (3 %), dans les trois (3) mois (« le délai de rachat ») suivant la tenue de l'adjudication [des enchères publiques] à l'égard du bien imposable. En cas de rachat du droit à la cession, la Première Nation remboursera sans délai au soumissionnaire [à l'enchérisseur] le montant de l'offre.
5. La vente d'un droit à la cession du bien imposable par voie d'adjudication [d'enchères publiques] n'est pas terminée et aucune cession du bien imposable ne pourra être faite avant l'expiration du délai de rachat. Si le droit à la cession du bien imposable n'est pas racheté avant l'expiration du délai de rachat, à l'expiration de celui-ci, la Première Nation cédera le bien imposable au soumissionnaire gagnant [à l'enchérisseur le plus offrant] ou à elle-même à titre d'acheteur présumé, selon le cas. Le bien imposable ne sera pas cédé à une personne ou un organisme qui, aux termes de la *Loi sur les Indiens* ou de la *Loi sur la gestion des terres des premières nations*, n'aurait pas été en mesure d'obtenir l'intérêt ou un droit constituant le bien imposable.



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6. Le Conseil de la Première Nation _____ avisera par écrit, sans délai, le ministre des Affaires indiennes et du Nord canadien de la vente du droit à la cession du bien imposable et de tout rachat de ce droit.
7. L'administrateur fiscal enregistrera la cession du bien imposable dans tout bureau d'enregistrement où celui-ci est enregistré au moment de la cession.
8. La cession du bien imposable opère :
 - a) comme un transfert du bien imposable du débiteur au soumissionnaire gagnant [à l'enchérisseur le plus offrant] ou à la Première Nation, selon le cas, sans attestation ou preuve d'exécution;
 - b) de façon à éteindre tous les droits, titres et intérêts de chacun des détenteurs précédents du bien imposable ou des réclamants par l'intermédiaire d'un ancien détenteur, ainsi que tous les privilèges, réclamations, demandes, paiements, charges, jugements et charges hypothécaires de tout genre, enregistrés ou non, qui existent au moment où la cession est enregistrée, sauf si une servitude, une clause restrictive, un projet de bâtiment ou un droit de passage enregistré sur l'intérêt foncier subsiste.
9. Dès la cession du bien imposable, le débiteur sera tenu de quitter immédiatement le bien et tous les droits ou intérêts détenus par lui relativement au bien, y compris les améliorations, seront transférés en totalité à l'acheteur.
10. Le produit de la vente du bien imposable sera versé d'abord à la Première Nation, puis aux autres détenteurs d'un intérêt enregistré dans le bien imposable selon l'ordre de priorité prévu par la loi. Tout excédent sera remis au débiteur conformément à la *Loi sur l'imposition foncière de la Première Nation* _____ (20____).

Administrateur fiscal de la Première Nation _____

Fait le _____ 20____.



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ANNEXE X
AVIS DE CESSATION DE SERVICES

À : _____

ADRESSE : _____

DESCRIPTION DE L'INTÉRÊT FONCIER : _____

PRENEZ AVIS que des impôts, pénalités et intérêts d'un montant de _____ dollars (____ \$) sont toujours en souffrance et qu'ils sont exigibles à l'égard du bien imposable.

PRENEZ AVIS qu'un certificat d'arriérés d'impôts daté du _____ vous a été remis relativement à ces impôts impayés.

PRENEZ AVIS que, dans le cas où le débiteur ne paie pas la totalité des impôts en souffrance dans les trente (30) jours suivant la remise du certificat d'arriérés d'impôts, l'administrateur fiscal peut cesser de fournir des services au bien imposable du débiteur, conformément à la *Loi sur l'imposition foncière de la Première Nation* _____ (20____).

ET PRENEZ AVIS que, si les impôts ne sont pas payés en totalité au plus tard le _____, c.-à-d. dans les trente (30) jours suivant la date de délivrance du présent avis, les services suivants seront interrompus :

[liste des services qui seront interrompus]

Administrateur fiscal de la Première Nation _____

Fait le _____ 20____.



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Using This Sample Service Fee Law

The Commission provides sample laws to assist First Nations in developing their own laws. When using sample laws, the First Nation should ensure that its law reflects its circumstances and that it obtains legal and other advice as necessary. If you have any questions as you are preparing this law, please do not hesitate to contact the FNTC staff.

Under paragraph 5(1)(a.1) of the *First Nations Fiscal Management Act* (FMA), a First Nation may make laws respecting the charging of fees for the provision of services or the use of facilities on reserve lands, or for a regulatory process, permit, licence or other authorization, in relation to the provision of local services. This sample law has been developed for First Nations wishing to use their FMA fee powers to recover certain costs related to the provision of a service provided to property, for example a water service or a sewer service.

The following are some notes about the substance and format of the sample law:

1. The fee categories provided for in this sample law represent options for the First Nation to consider. The sample law will need to be modified to reflect the specific types of fees the First Nation wishes to impose in respect of the service.
2. The fees imposed under this law should be coordinated with the First Nation's applicable regulatory law or by-law.
3. Instructions are shown in square brackets and bold. All instructions should be deleted from the final version of the law.
4. Underlines indicate that information is to be entered. Insert the information needed, and delete the underlines from the final version of the law.
5. Where new sections are added, or sample sections are deleted, the remaining sections need to be renumbered consecutively.

Please refer to the *Standards for First Nation Fee Laws, 2017* for additional requirements for service fee laws.



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FIRST NATION
[INSERT TYPE OF SERVICE] FEE LAW, 20__
TABLE OF CONTENTS

PART I	Citation
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SCHEDULES

- I Fees for Service
- II Complaint to Tax Administrator Respecting Service Fee

WHEREAS:

A. Pursuant to paragraph 5(1)(a.1) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the charging of fees for the provision of services or the use of facilities on reserve lands, or for a regulatory process, permit, licence or other authorization, in relation to water, sewers, waste management, animal control, recreation and transportation, as well as any other similar services;

B. The First Nation provides a _____ service to residents of the reserve, and has determined that certain costs related to the provision of this service are to be recovered by fees charged to users of the service;

C. The fees established in this Law reflect the projected cost of providing the service [**OR** portion of the service to be funded by the fees] and are supported by a report setting out the projected cost of the service, how the cost of the service was determined, and the proportion of the total cost that the First Nation will recover through the fees set out in this Law; and

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

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

PART I
CITATION

Citation

1. This Law may be cited as the _____ *First Nation* _____ *Fee Law, 20__* .

PART II
DEFINITIONS AND REFERENCES

Definitions and References

- 2.(1) In this Law:



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

“billing period” means [Note to First Nation: Insert time period for billing the fee, e.g. annual, semi-annual, quarterly, or monthly];

[Note to First Nation: If you are located in British Columbia, consider including references to the civil resolution tribunal in sections 16 and 18 as indicated. If the references are included, the following additional definition is required: “civil resolution tribunal” means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, SBC 2012, c 25;”.]

“fee” means a fee charged under this Law;

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

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

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

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

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

“service” means the [Note to First Nation: describe the service] service provided to or made available to residents of the reserve;

“tax administrator” means the person appointed by Council to that position under the Taxation Law; [Note to First Nation: Alternatively, the Law could provide to appoint a person to this position by resolution.]

“Taxation Law” means the _____ *First Nation Property Taxation Law*, 20__; and

“year” means a calendar year.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(1)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Application of Law

3. This Law applies to the entire reserve. [Note to First Nation: Modify this wording if the fee applies only to part of the reserve.]

Tax Administrator

4.(1) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law.

- (2) The tax administrator must oversee the day-to-day administration and the enforcement of this Law.
- (3) The tax administrator may, with the consent of [insert title], assign the performance of any duties



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of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation.

Records and Reporting

5.(1) The tax administrator must keep the following records in respect of the administration of this Law:

- (a) the amount of all fees levied;
- (b) the amount of all fees collected;
- (c) the amount of all refunds paid;
- (d) any complaints received; and
- (e) any enforcement proceedings taken.

(2) On or before [insert date] in each year, the tax administrator must report to Council on the administration of this Law in the previous fiscal year, which report must include each of the items referenced in subsection (1).

Provision of a Report

6.(1) The tax administrator must make available to any person, either on the First Nation's website or at the First Nation's administration offices, a report respecting how the fees levied under this Law were determined.

(2) The report referenced in subsection (1) must include the projected cost of the service, how the cost of the service was determined, and the proportion of the total cost of the service that is to be recovered through the fee.

Revenues and Expenditures

7.(1) All revenue collected by the First Nation from the fees levied under this Law, and interest earned on those revenues, must be used only for the provision of the service.

(2) The tax administrator must account separately for the fee revenues collected under this Law.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law made under paragraph 5(1)(b) of the Act, or in accordance with section 13.1 of the Act.

Information and Access to Property

8.(1) The tax administrator may deliver a request for information to any person, including a current or former holder of property receiving the service, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information, including the production of records, for any purpose related to the administration or enforcement of this Law.

(2) A person authorized by the First Nation may at all reasonable times enter onto property to which the service is provided for any purposes related to the administration or enforcement of this Law.

PART IV

FEE LEVIES

[Note to First Nation: The following sets out sample wording for fees for a water service, as an example. For options respecting the setting of fees for different types of services, refer to section 3 of the *Standards for First Nation Fee Laws, 2017*.]

Connection, Disconnection and Reconnection Fees

9.(1) The holder of property to be connected to the service must pay in full, at the time of an application to connect to the service, the applicable connection fees set out in Part 2 of Schedule I.



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(2) The holder of property must pay in full the applicable fee set out in Part 2 of Schedule I at the time a request is made to disconnect or reconnect to the service.

User Fees

10.(1) The fees set out Part 1 of Schedule I are hereby levied on each holder of property receiving the service, for the provision of the service to the property.

(2) The tax administrator must determine the fees payable for each billing period by applying the applicable fees set out in Part 1 of Schedule I to the amount of water provided to a holder's property, as measured by the water meter during that billing period. **[OR, for a flat rate: The tax administrator must determine the applicable fees set out in Part 1 of Schedule I for each property for a billing period.]**

(3) A holder of property receiving the service must pay all fees levied in accordance with this Law.

[Note to First Nation: No sample wording for exemptions is included. If a First Nation wishes to include an exemption, specific wording can be developed that is consistent with the *Standards for First Nation Fee Laws, 2017*.]

PART V INVOICING AND PAYMENT

[Note to First Nation: These provisions will need to be tailored to reflect the First Nation's approach to invoicing, and whether it will collect fees concurrently with property taxes.]

Invoicing and Payment

11.(1) The tax administrator must invoice the fees levied under section 10 on each holder of property receiving the service.

(2) The tax administrator must mail the invoices for each billing period on or about the **[insert day]** of the month following the end of each billing period.

(3) The tax administrator must mail each invoice to the holder at the address of the property receiving the service, or to such other address provided to the First Nation by the holder in writing from time to time.

(4) Fees are due and payable in full on receipt of the invoice, and not later than thirty (30) days after the date of the invoice or such later date specified in the invoice.

[Note to First Nation: If the fee will be invoiced annually and the holders are also taxpayers under the Taxation Law, the Law can instead provide for the invoice to be included in the annual property tax notice. The following wording can be modified to reflect the approach the First Nation wishes to take:

11.(1) The tax administrator must include the fee levied under section 10 in the tax notice for the property given under the Taxation Law.

(2) Where the fee is included in a tax notice, the tax administrator must

(a) note on the tax roll that the fee is included in the tax notice for that property; and

(b) show the fee separately from the taxes on the tax notice and indicate that the fee is levied for the service.

(3) Where the fee is included in a tax notice,

(a) the mailing of the tax notice constitutes a statement of and demand for payment of the fee; and

(b) the fee is due and payable on the same date as the property taxes for the property, unless a different due date is set out in the tax notice.]



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Payment of Fees

12.(1) All fees must be paid at the office of the First Nation during normal business hours by cheque, money order or cash, or may be paid by electronic payment.

(2) Payment of fees made by cheque or money order must be made payable to the _____ First Nation.

(3) Fees paid by electronic payment must be paid as directed by the tax administrator.

(4) The tax administrator must apply payments of fees first against any unpaid fees from previous billing periods, including interest and penalties, and then to current amounts due.

Adjustments to Fees

[Note to First Nation: These provisions may not be applicable to all types of services or invoicing approaches. Delete or modify as appropriate.]

13.(1) The tax administrator must adjust a fee imposed under this Law as follows:

(a) where the service is disconnected or turned off partway through a billing period, the invoice will include the time period to the end of the last month in which the service was provided;

(b) where the service is connected partway through a billing period, the invoice will include the time period beginning on the first day of the month in which the connection was made;

(c) where two (2) or more properties receiving the service are consolidated during a billing period, the consolidated property will receive a single invoice effective on the invoice for the subsequent billing period;

(d) where a property receiving the service is subdivided during a billing period, each new property will be invoiced separately effective on the invoice for the subsequent billing period.

(2) For clarity,

(a) there will be no adjustments to fees where the service is temporarily shut off for maintenance, emergencies or for any other reason; and

(b) fees that are invoiced before a property is subdivided or consolidated will not be adjusted.

Refund of Fees

14.(1) Where a person has

(a) paid a fee in circumstances where a fee was not payable, or

(b) made an overpayment of a fee,

the tax administrator must refund to that person the fee or any excess fee paid by that person, as applicable, including interest calculated in accordance with subsection (2).

(2) The tax administrator must calculate interest payable on a refund given under subsection (1) as follows:

(a) interest accrues from the date that the fee was originally paid to the First Nation;

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

(c) interest will not be compounded; and

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



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PART VI PENALTIES, INTEREST AND ENFORCEMENT

Penalties and Interest

- 15.** If all or part of a fee remains unpaid after it is due,
- (a) a one-time penalty of ten percent (10%) of the unpaid portion of the fee will be added to the unpaid fee on the day after it was due, and the amount so added is, for all purposes, deemed to be part of the fee; and
 - (b) the unpaid portion of the fee accrues interest at fifteen percent (15%) per year, starting from the day after it was due until paid or recovered.

Enforcement

[Note to First Nation: If the First Nation is located in British Columbia, consider including the following alternate wording for subsection (1) to enable the collection of fees using the Civil Resolution Tribunal: (1) Fees charged under this Law, together with any applicable interest and penalties, are a debt owed to the First Nation that is recoverable by the First Nation in any court of competent jurisdiction, in a proceeding before the civil resolution tribunal, or in any manner permitted by law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.]

16.(1) Fees charged under this Law, together with any applicable interest and penalties, are a debt owed to the First Nation that is recoverable by the First Nation in a court of competent jurisdiction or in any manner permitted by law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of an invoice showing the fees payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the fees.

(3) **[Note to First Nation: This clause can be included only where the First Nation has a taxation law and the properties receiving the service are subject to taxation. If the First Nation is providing services to properties that are not subject to taxation, consider instead including provisions for enforcement directly in this law.]** Fees overdue and remaining unpaid on December 31 in each year may be collected in the same manner and with the same enforcement remedies as taxes levied under the Taxation Law, and the tax administrator may enter the unpaid amounts on the tax roll for that property under the Taxation Law, as unpaid taxes.

PART VII COMPLAINTS

Complaints to Tax Administrator

17.(1) A holder may, within fourteen (14) days of receipt of an invoice under this Law, make a complaint respecting a fee on the basis that the holder has paid a fee when a fee was not payable, or has made an overpayment of a fee.

- (2) A complaint must
- (a) be made in the form set out in Schedule II;
 - (b) be delivered to the tax administrator; and
 - (c) include any reasons in support of the complaint.

(3) Within fourteen (14) days after receipt of a complaint, the tax administrator must review the matter and attempt to resolve the complaint directly with the holder.



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(4) If the tax administrator determines that the holder has paid a fee when a fee was not payable, or has made an overpayment of a fee, as the case may be, the tax administrator must advise the holder of the determination and mail an amended invoice to the holder.

(5) If the tax administrator determines that the holder has not paid a fee when a fee was not payable, or has not made an overpayment of a fee, as the case may be, the tax administrator must notify the holder of this determination and the reasons for the determination.

PART VIII GENERAL PROVISIONS

Disclosure of Information

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

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before [Note to First Nation: Add “the civil resolution tribunal,” if this change was made to subsection 16(1).] a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the holder's property or fees owing in respect of the service, if the disclosure has been authorized in writing by the holder.

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

Disclosure for Research Purposes

19. Notwithstanding section 18,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

20. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay a fee under this Law be affected by

- (a) an error or omission in a determination made by the tax administrator;
- (b) an error or omission in any invoice or notice given under this Law; or
- (c) a failure of the First Nation or the tax administrator to do something within the required time.

Limitation on Proceedings

21.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for fees paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.



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

Notices

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

- (a) by mail to the recipient's ordinary mailing address, or the address for the recipient shown on the tax roll made under the Taxation Law if applicable;
 - (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the property to which the service is provided; or
 - (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll made under the Taxation Law if applicable.
- (2) Except where otherwise provided in this Law, a notice or invoice
- (a) given by mail is deemed received on the fifth day after it is posted;
 - (b) posted on property is deemed received on the second day after it is posted; and
 - (c) given by personal delivery is deemed received upon delivery.

Interpretation

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

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

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

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

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

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

Coming into Force

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

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

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

_____[Name] _____[Name]

Chief [please spell out the name]

Councillor [please spell out the name]

_____[Name]

Councillor [please spell out the name]



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SCHEDULE I
FEEES FOR SERVICE

[Note to First Nation: The types of fees set out below provide examples of possible approaches. This schedule will need to be modified to reflect the specific approaches and fees the First Nation wishes to impose.]

SAMPLE LANGUAGE FOR WATER FEEES:

PART 1- WATER USER FEEES

[Note to First Nation: Three approaches for water meter fees are set out below, as examples. Other approaches may be used.]

Option 1:

Water Metered Fees

The holder must pay the amount determined by applying the rate of \$ _____ per cubic metre to the amount of water used in each billing period.

Option 2:

Water Metered Fees

The holder must pay the amount determined by applying the rate set out in paragraph (a) to the amount of water used in the billing period, plus the applicable base fee set out in paragraph (b).

- | | |
|--|----------|
| (a) Fee per cubic metre | \$ _____ |
| (b) Water use base fee based on service connection size, per billing period: | |
| 25 mm or less: | \$ _____ |
| 25–37 mm: | \$ _____ |
| 37 mm or greater: | \$ _____ |

Option 3:

Water Metered Fees

The holder must pay the amount determined by applying the applicable rate to the amount of water used in the billing period.

- | | |
|--|-----------------|
| (i) Residential | Per cubic metre |
| Single family | \$ _____ |
| Single family with suite | \$ _____ |
| Dwelling unit in duplex or triplex | \$ _____ |
| Dwelling unit in multi-family building | \$ _____ |
| Manufactured home | \$ _____ |
| (ii) Non-residential | \$ _____ |

[Note to First Nation: A number of different approaches can be used for flat rate fees. What follows is an example for consideration.]

Flat Rate Fees



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The holder must pay the applicable rate per billing period.

Residential

- | | |
|--|----------|
| (a) Per single family | \$ _____ |
| (b) Per single family with suite | \$ _____ |
| (c) Per dwelling unit in duplex or triplex | \$ _____ |
| (d) Per dwelling unit in multi-family building | \$ _____ |
| (e) Per manufactured home | \$ _____ |

Non-residential per property based on service connection size:

- | | |
|----------------|----------|
| 25 mm or less: | \$ _____ |
| 40 mm: | \$ _____ |
| 37 mm: | \$ _____ |

PART 2- OTHER FEES

- | | |
|--------------------------------|-----------------------|
| 1. <u>Pipe connection size</u> | <u>Per Connection</u> |
| 19 mm | \$ _____ |
| 25mm | \$ _____ |
| 37mm | \$ _____ |

The connection fee includes: **[insert details respecting the pipe and connection to the property line]**

2. Additional connection fees

In addition to the connection fee, the following additional fees apply where required:

- | | |
|--|----------|
| (a) On a street with a curb and gutter, for resulting repairs due to the connection installation | \$ _____ |
| (b) Where a concrete sidewalk, for additional repair costs | \$ _____ |
| (c) For repair costs where cutting pavement required | \$ _____ |
| (d) Inspection fee, where First Nation permits a third party to install the connection | \$ _____ |

3. Other fees:

- | | |
|--|----------|
| Disconnecting the service at the water main | \$ _____ |
| Disconnecting the service at the property line | \$ _____ |
| Reconnecting the service at the property line | \$ _____ |
| Turning off/on the service | \$ _____ |



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SCHEDULE II
COMPLAINT TO TAX ADMINISTRATOR RESPECTING
SERVICE FEE

TO: Tax Administrator for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation* _____ *Service Fee Law*, 20__ , I hereby
make a complaint respecting the fee as follows: [description of the property]

This complaint is based on the following reasons:

- (1)
- (2)

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

Applicant's mailing address to which a reply to the complaint is to be sent:

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__ .



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Utilisation du modèle de loi sur les droits de service

La Commission de la fiscalité des premières nations (la « Commission ») fournit des modèles de lois pour aider les premières nations à élaborer leurs textes législatifs. Les premières nations qui utilisent ces modèles doivent s'assurer que leurs textes législatifs sont adaptés à leurs circonstances particulières et veiller à obtenir les conseils juridiques et autres qui sont nécessaires. Si vous avez des questions au cours de la rédaction du présent texte législatif, n'hésitez pas à consulter le personnel de la Commission.

En vertu de l'alinéa 5(1)a.1) de la *Loi sur la gestion financière des premières nations* (LGFPN), une première nation peut prendre des textes législatifs concernant l'imposition de droits pour la prestation de services ou l'utilisation d'installations sur les terres de réserve ou pour la fourniture de procédés réglementaires ou la délivrance d'un permis, d'une licence ou d'une autre autorisation relativement à la prestation de services locaux. Le présent modèle de loi a été conçu pour les premières nations qui souhaitent exercer leurs pouvoirs en matière de droits de service dans le cadre de la LGFPN, afin de recouvrer certains frais liés à la fourniture d'un service à des biens fonciers, tel le service d'eau ou le service d'égouts.

Voici quelques précisions concernant le contenu et la forme du modèle de loi :

1. Les catégories de droits de service établies dans le modèle de loi représentent des options à prendre en considération par la première nation. Cette dernière aura à adapter le modèle de loi de manière à ne retenir que les types de droits de service qu'elle souhaite imposer à l'égard du service.
2. Les droits de service imposés en vertu de la présente loi doivent être coordonnés avec le texte réglementaire ou le règlement administratif applicable de la première nation.
3. Les instructions figurent en caractères gras entre crochets. Il faut supprimer ces instructions dans la version définitive de la loi.
4. Les soulignements indiquent les renseignements à insérer dans la loi. Il faut insérer les renseignements nécessaires à l'endroit indiqué et supprimer les soulignements dans la version définitive de la loi.
5. Si de nouveaux articles sont ajoutés ou si des articles sont retranchés du modèle de loi, il faut renuméroter consécutivement les articles qui restent.

Veuillez vous reporter aux *Normes relatives aux lois sur les droits de service des premières nations (2017)* pour prendre connaissance des autres exigences applicables aux textes législatifs sur les droits de service.



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LOI SUR LES DROITS DE SERVICE
[INDIQUER LE TYPE DE SERVICE] DE LA PREMIÈRE NATION

_____ (20__)

TABLE DES MATIÈRES

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ANNEXES	
I	Droits de service
II	Plainte à l'administrateur fiscal concernant les droits de service

Attendu :

A. qu'en vertu de l'alinéa 5(1)a.1) de la *Loi sur la gestion financière des premières nations*, le conseil d'une première nation peut prendre des textes législatifs concernant l'imposition de droits pour la prestation de services ou l'utilisation d'installations sur les terres de réserve ou pour la fourniture de procédés réglementaires ou la délivrance d'un permis, d'une licence ou d'une autre autorisation relativement à l'eau, aux égouts, à la gestion des déchets, au contrôle des animaux, aux loisirs et au transport ainsi qu'à d'autres services de même nature;

B. que la Première Nation fournit un service _____ aux résidents de la réserve et a décidé que certains frais liés à la prestation de ce service seront recouvrés en imposant des droits aux usagers du service;

C. que les droits de service établis dans le présent texte législatif correspondent au coût projeté de la prestation du service [OU de la partie du service à financer au moyen des droits] et sont appuyés par un rapport faisant état du coût projeté du service, de la manière dont ce coût a été calculé et de la portion du coût total que la première nation recouvrera au moyen des droits de service prévus dans le présent texte législatif;

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

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

PARTIE I

TITRE

Titre

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



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PARTIE II DÉFINITIONS ET RENVOIS

Définitions et renvois

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

« administrateur fiscal » La personne nommée à ce poste par le Conseil en vertu de la Loi sur l'imposition foncière. **[Note à la Première Nation : Comme alternative, la loi pourrait prévoir la nomination d'une personne à ce poste par voie de résolution.]**

« année » S'entend d'une année civile.

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

- a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;
- b) occupe de fait l'intérêt foncier;
- c) a des intérêts, titres ou droits sur l'intérêt foncier;
- d) est fiduciaire de l'intérêt foncier.

« droits de service » Droits imposés en vertu de la présente loi.

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

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

« Loi sur l'imposition foncière » La *Loi sur l'imposition foncière de la Première Nation* _____ (20__).

« période de facturation » S'entend de **[Note à la Première Nation : Indiquer la période pour laquelle les droits de service sont facturés, c.-à-d. annuelle, semestrielle, trimestrielle ou mensuelle].**

« Première Nation » La Première Nation _____, qui est une bande dont le nom figure à l'annexe de la Loi.

« réserve » Toute terre réservée à l'usage et au profit de la Première Nation au sens de la *Loi sur les Indiens*.

« service » S'entend du service de/d' **[Note à la Première Nation : Préciser le type de service]** fourni ou mis à la disposition des résidents de la réserve.

[Note à la Première Nation : Si la Première Nation est située en Colombie-Britannique, envisager d'inclure un renvoi au tribunal de règlement des litiges civils dans les articles 16 et 18, de la manière indiquée. Si ce renvoi est inclus, il faut ajouter la définition suivante : « tribunal de règlement des litiges civils » Le tribunal de règlement des litiges civils établi par la loi de la Colombie-Britannique intitulée *Civil Resolution Tribunal Act*, SBC 2012, ch. 25. »]

(2) Dans la présente loi, le renvoi à une partie (p. ex. la partie I), un article (p. ex. l'article 1), un paragraphe (p. ex. le paragraphe 2(1)), un alinéa (p. ex. l'alinéa 5(1)a)) ou une annexe (p. ex. l'annexe I) constitue, sauf indication contraire, un renvoi à la partie, à l'article, au paragraphe, à l'alinéa ou à l'annexe de la présente loi.

PARTIE III ADMINISTRATION



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Application de la loi

3. La présente loi s'applique à l'ensemble de la réserve. **[Note à la Première Nation : Modifier ce libellé si les droits de service ne s'appliquent qu'à une partie de la réserve.]**

Administrateur fiscal

4.(1) L'administrateur fiscal s'acquitte des responsabilités qui lui sont attribuées par la présente loi.

(2) L'administrateur fiscal surveille l'application quotidienne et le contrôle d'application de la présente loi.

(3) L'administrateur fiscal peut, avec le consentement de **[insérer le titre]**, déléguer l'une ou l'autre de ses fonctions dans le cadre de la présente loi à tout dirigeant, employé, entrepreneur ou mandataire de la Première Nation.

Dossiers et rapports

5.(1) L'administrateur fiscal tient, relativement à l'application de la présente loi, des dossiers de ce qui suit :

- a) le montant de tous les droits de service imposés;
- b) le montant de tous les droits de service perçus;
- c) le montant de tous les remboursements versés;
- d) les plaintes reçues, le cas échéant;
- e) les mesures d'exécution prises, le cas échéant.

(2) Au plus tard le **[indiquer la date]** de chaque année, l'administrateur fiscal soumet au Conseil un rapport sur l'application de la présente loi pour l'exercice précédent, dans lequel sont inclus les renseignements visés au paragraphe (1).

Mise à disposition d'un rapport

6.(1) L'administrateur fiscal met à la disposition des intéressés, sur le site Web de la Première Nation ou dans les bureaux administratifs de celle-ci, un rapport expliquant comment les droits de service prélevés en vertu de la présente loi ont été établis.

(2) Le rapport visé au paragraphe (1) doit faire état notamment du coût projeté du service, de la manière dont ce coût a été calculé et de la portion du coût total du service qui est censée être recouvrée au moyen des droits de service.

Recettes et dépenses

7.(1) Les recettes provenant des droits de service imposés en vertu de la présente loi, ainsi que les intérêts qu'elles rapportent, doivent servir uniquement à la fourniture du service.

(2) L'administrateur fiscal tient une comptabilité distincte pour les recettes provenant des droits de service perçus au titre de la présente loi.

(3) Toute dépense sur les recettes prélevées dans le cadre de la présente loi doit être faite en vertu d'un texte législatif sur les dépenses pris en vertu de l'alinéa 5(1)b) de la Loi, ou en conformité avec l'article 13.1 de la Loi.

Information et accès au bien foncier

8.(1) L'administrateur fiscal peut remettre une demande de renseignements à toute personne, y compris le détenteur actuel ou ancien du bien foncier qui reçoit le service, et la personne doit alors lui fournir les renseignements demandés, ainsi que les dossiers pertinents, à toute fin liée à l'application ou au contrôle d'application de la présente loi, dans les quatorze (14) jours suivants ou dans le délai supérieur



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indiqué dans la demande.

(2) La personne autorisée par la Première Nation peut, à toute heure convenable, entrer sur un bien foncier auquel le service est fourni, à toute fin liée à l'application ou au contrôle d'application de la présente loi.

PARTIE IV

IMPOSITION DES DROITS DE SERVICE

[Note à la Première Nation : Les dispositions suivantes contiennent un modèle de libellé concernant les droits de service d'eau, à titre d'exemple. Pour les options concernant l'imposition des droits applicables aux différents types de services, il faut se reporter à l'article 3 des *Normes relatives aux lois sur les droits de service des premières nations (2017)*.]

Droits de branchement, de débranchement et de rétablissement du service

9.(1) Le détenteur qui souhaite faire brancher son bien foncier au service doit, au moment d'en faire la demande, payer le montant intégral des droits de branchement applicables prévus à la partie 2 de l'annexe I.

(2) Le détenteur du bien foncier doit payer le montant intégral des droits de service applicables prévus à la partie 2 de l'annexe I au moment de demander le débranchement ou le rétablissement du service.

Droits d'utilisation

10.(1) Les droits de service prévus à la partie 1 de l'annexe I pour la fourniture du service à un bien foncier sont imposés au détenteur de chaque bien foncier qui reçoit le service.

(2) L'administrateur fiscal calcule les droits de service à payer pour chaque période de facturation en multipliant les droits applicables prévus à la partie 1 de l'annexe I par la quantité d'eau fournie au bien foncier du détenteur et mesurée au compteur d'eau durant cette période. [OU, si une tarification à taux fixe est utilisée : L'administrateur calcule les droits de service applicables prévus à la partie 1 de l'annexe I pour chaque bien foncier pour la période de facturation.]

(3) Le détenteur du bien foncier qui reçoit le service doit payer tous les droits de service imposés conformément à la présente loi.

[Note à la Première Nation : Il n'y a pas de modèle de libellé pour les exemptions. Si la Première Nation souhaite prévoir une exemption, elle peut rédiger un libellé convenable qui respecte les *Normes relatives aux lois sur les droits de service des premières nations (2017)*.]

PARTIE V

FACTURATION ET PAIEMENT

[Note à la Première Nation : Il faut adapter le libellé des dispositions ci-après en tenant compte de la méthode de facturation de la Première Nation et de sa décision de percevoir ou non les droits de service avec les impôts fonciers.]

Facturation et paiement

11.(1) L'administrateur fiscal transmet une facture des droits de service imposés en vertu de l'article 10 à chaque détenteur des biens fonciers qui reçoivent le service.

(2) L'administrateur fiscal envoie par la poste les factures pour chaque période de facturation le ou vers le [indiquer le jour] du mois suivant la fin de chaque période de facturation.

(3) L'administrateur fiscal envoie chaque facture au détenteur à l'adresse du bien foncier qui reçoit le service, ou à toute autre adresse que le détenteur a communiquée par écrit à la Première Nation.



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(4) Les droits de service sont dus et payables sur réception de la facture et au plus tard trente (30) jours après la date de la facture ou la date ultérieure qui y est indiquée.

[Note à la Première Nation : Si les droits de service sont facturés sur une base annuelle et que les détenteurs sont aussi des contribuables sous le régime de la Loi sur l'imposition foncière, la facture des droits de service peut être incorporée à l'avis d'imposition annuel. Le libellé suivant peut être modifié en fonction de l'approche que la Première Nation souhaite retenir :

11.(1) L'administrateur fiscal inclut les droits de service imposés en vertu de l'article 10 dans l'avis d'imposition délivré à l'égard du bien foncier conformément à la Loi sur l'imposition foncière.

(2) Lorsque les droits de service sont inclus dans l'avis d'imposition, l'administrateur fiscal :

- a) ajoute une mention dans le rôle d'imposition indiquant que les droits de service sont inclus dans l'avis d'imposition pour ce bien foncier;**
- b) dans l'avis d'imposition, indique les droits de service séparément des impôts fonciers et précise que ces droits sont imposés pour le service.**

(3) Lorsque les droits de service sont inclus dans l'avis d'imposition :

- a) l'avis d'imposition envoyé par la poste constitue un relevé et une demande de paiement des droits de service;**
- b) les droits de service sont dus et payable à la même date que les impôts fonciers exigibles pour ce bien foncier, à moins qu'une autre date d'échéance ne soit indiquée dans l'avis d'imposition.]**

Païement des droits de service

12.(1) Les droits de service doivent être payés au bureau de la Première Nation pendant les heures d'ouverture normales par chèque ou mandat ou en argent comptant, ou ils peuvent être acquittés par paiement électronique.

(2) Les paiements des droits de service faits par chèque ou mandat doivent être établis à l'ordre de la Première Nation _____.

(3) Les droits de service acquittés par paiement électronique sont payés de la manière ordonnée par l'administrateur fiscal.

(4) L'administrateur fiscal applique les paiements de droits de service d'abord aux droits de service impayés des périodes de facturation antérieures, y compris les intérêts et les pénalités, et ensuite aux montants dus pour la dernière période de facturation.

Rajustement des droits de service

[Note à la Première Nation : Ces dispositions peuvent ne pas s'appliquer à tous les types de services ou de méthodes de facturation. Supprimer ou modifier selon qu'il convient.]

13.(1) L'administrateur fiscal rajuste les droits de service imposés en vertu de la présente loi de la façon suivante :

- a) si le service est débranché ou interrompu au cours d'une période de facturation, la facture comprendra la période allant jusqu'à la fin du dernier mois où le service était fourni;
- b) si le service est branché à un moment donné au cours d'une période de facturation, la facture comprendra la période commençant le premier jour du mois où le branchement a été réalisé;
- c) si deux (2) ou plusieurs biens fonciers qui reçoivent le service sont fusionnés au cours d'une période de facturation, une seule facture sera envoyée pour les biens fonciers fusionnés à compter de la période de facturation suivante;
- d) si un bien foncier qui reçoit le service fait l'objet d'un lotissement au cours d'une période de



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facturation, chaque nouveau bien foncier fera l'objet d'une facture distincte à compter de la période de facturation suivante.

(2) Il est entendu :

- a) qu'aucun rajustement ne peut être apporté aux droits de service lorsque le service est interrompu temporairement aux fins d'entretien, en cas d'urgence ou pour toute autre raison;
- b) que les droits de service facturés avant le lotissement d'un bien foncier ou avant la fusion de biens fonciers ne peuvent être rajustés.

Remboursement des droits de service

14.(1) L'administrateur fiscal rembourse à la personne les droits de service payés ou le trop-payé de droits de service, y compris les intérêts calculés conformément au paragraphe (2), dans les cas suivants :

- a) une personne a payé des droits de service dans des circonstances où aucun droit de service n'était payable;
- b) une personne a fait un paiement en trop de droits de service.

(2) L'administrateur fiscal calcule les intérêts payables sur un remboursement accordé au titre du paragraphe (1) de la façon suivante :

- a) l'intérêt commence à courir à la date à laquelle les droits de service ont initialement été payés à la Première Nation;
- b) le taux d'intérêt applicable à chaque période successive de trois (3) mois, commençant le 1^{er} janvier, le 1^{er} avril, le 1^{er} juillet et le 1^{er} octobre de chaque année, est le taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la Première Nation en vigueur le 15^e jour du mois précédant la période de trois (3) mois;
- c) l'intérêt n'est pas composé;
- d) l'intérêt cesse de courir le jour où le paiement de la somme due est remis ou envoyé par la poste à la personne à qui elle est destinée ou lui est effectivement versé.

PARTIE VI

PÉNALITÉS, INTÉRÊTS ET CONTRÔLE D'APPLICATION

Pénalités et intérêts

15. Si la totalité ou une partie des droits de service demeure en souffrance après la date d'échéance :

- a) une pénalité de dix pour cent (10 %) – imposée une seule fois – de la partie impayée des droits de service est ajoutée au montant des droits de service impayés le lendemain de la date d'échéance, et le montant ainsi ajouté est, à toutes fins utiles, réputé faire partie des droits de service;
- b) des intérêts de quinze pour cent (15 %) par année sont imposés sur la partie impayée des droits de service jusqu'à son règlement ou recouvrement.

Contrôle d'application

[Note à la Première Nation : Si la Première Nation est située en Colombie-Britannique, envisager de remplacer le paragraphe (1) par le libellé ci-après afin de permettre le recouvrement des droits de service par un recours au tribunal de règlement des litiges civils : (1) Les droits de service imposés en vertu de la présente loi, ainsi que les intérêts et pénalités applicables, constituent une créance de la Première Nation recouvrable par elle devant un tribunal compétent, par un recours auprès du tribunal de règlement des litiges civils ou de toute manière autorisée par la loi; sauf disposition contraire, le recours à une méthode n'empêche pas la poursuite du recouvrement par une ou



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plusieurs autres méthodes.]

16.(1) Les droits de service imposés en vertu de la présente loi, ainsi que les intérêts et pénalités applicables, constituent une créance de la Première Nation recouvrable par elle devant un tribunal compétent ou de toute manière autorisée par la loi; sauf disposition contraire, le recours à une méthode n'empêche pas la poursuite du recouvrement par une ou plusieurs autres méthodes.

(2) Une copie de la facture indiquant les droits de service à payer par une personne, certifiée comme copie conforme par l'administrateur fiscal, constitue une preuve de la dette de la personne quant à ces droits.

(3) **[Note à la Première Nation : La disposition ci-après ne peut être insérée que si la Première Nation dispose d'une loi sur l'imposition foncière et si les biens fonciers recevant le service sont assujettis à l'impôt. Si la Première Nation fournit des services à des biens fonciers non assujettis à l'impôt foncier, il faut plutôt envisager d'inclure des dispositions sur le contrôle d'application dans le texte de la loi.]** Les droits de service qui sont toujours en souffrance le 31 décembre de chaque année peuvent être perçus de la même manière et au moyen des mêmes mesures d'exécution que les impôts fonciers prélevés en vertu de la Loi sur l'imposition foncière, et l'administrateur fiscal peut, dans le rôle d'imposition établi aux termes de cette loi, inscrire les droits de service impayés à l'égard du bien foncier en tant qu'impôts impayés.

PARTIE VII

PLAINTES

Plaintes à l'administrateur fiscal

17.(1) Le détenteur peut, dans les quatorze (14) jours suivant la réception d'une facture dans le cadre de la présente loi, faire une plainte au sujet des droits de service au motif qu'il a payé des droits de service alors qu'aucun droit de service n'était payable ou qu'il a fait un paiement en trop de droits de service.

(2) La plainte doit :

- a) être en la forme prévue à l'annexe II;
- b) être transmise à l'administrateur fiscal;
- c) faire état des motifs à l'appui de la plainte.

(3) Dans les quatorze (14) jours suivant la réception de la plainte, l'administrateur fiscal procède à l'examen de la question et tente de régler la plainte directement avec le détenteur.

(4) S'il conclut que le détenteur a payé des droits de service alors qu'aucun droit de service n'était payable ou qu'il a fait un paiement en trop de droits de service, selon le cas, l'administrateur fiscal avise le détenteur de sa conclusion et lui envoie par la poste une facture modifiée.

(5) S'il conclut que le détenteur n'a pas payé des droits de service alors qu'aucun droit de service n'était payable ou qu'il n'a pas fait de paiement en trop de droits de service, selon le cas, l'administrateur fiscal informe le détenteur de sa conclusion et des motifs à l'appui.

PARTIE VIII

DISPOSITIONS GÉNÉRALES

Communication de renseignements

18.(1) L'administrateur fiscal ou toute autre personne ayant la garde ou le contrôle de renseignements ou d'archives obtenus ou créés en vertu de la présente loi ne peut communiquer ces renseignements ou archives sauf, selon le cas :

- a) dans le cadre de l'application de la présente loi ou de l'exercice de fonctions aux termes de celle-ci;



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b) dans le cadre d'une procédure devant **[Note à la Première Nation : Ajouter « le tribunal de règlement des litiges civils ou » s'il est fait renvoi à ce tribunal au paragraphe 16(1)]** un tribunal judiciaire, ou aux termes d'une ordonnance judiciaire;

c) en conformité avec le paragraphe (2).

(2) L'administrateur fiscal peut communiquer à l'agent d'un détenteur des renseignements confidentiels concernant le bien foncier du détenteur ou les droits de service que ce dernier doit pour le service, si la communication de ces renseignements a été autorisée par écrit par le détenteur.

(3) L'agent ne peut utiliser les renseignements communiqués aux termes du paragraphe (2) qu'aux fins autorisées par écrit par le détenteur du bien foncier.

Communication aux fins de recherche

19. Malgré l'article 18 :

a) l'administrateur fiscal peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, pourvu que ces renseignements et archives ne contiennent pas de renseignements sous une forme permettant d'identifier des individus ni de renseignements commerciaux permettant d'identifier des entreprises;

b) le Conseil peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, sous une forme permettant d'identifier des individus ou des entreprises, pourvu que les conditions suivantes soient réunies :

(i) la recherche ne peut vraisemblablement être effectuée que si les renseignements sont fournis sous une forme permettant d'identifier des individus ou des entreprises,

(ii) le tiers a signé une entente avec le Conseil dans laquelle il s'engage à se conformer aux exigences du Conseil concernant l'utilisation, la confidentialité et la sécurité des renseignements.

Validité

20. Aucune disposition de la présente loi ne peut être annulée ou invalidée, et l'obligation d'une personne de payer des droits de service aux termes de la présente loi ne peut être modifiée, en raison :

a) d'une erreur ou d'une omission dans une décision prise par l'administrateur fiscal;

b) d'une erreur ou d'une omission commise dans toute facture ou tout avis donné dans le cadre de la présente loi;

c) du défaut de la part de la Première Nation ou de l'administrateur fiscal de prendre des mesures dans le délai prévu.

Restriction

21.(1) Nul ne peut engager une action ou une procédure en vue du remboursement des sommes versées à la Première Nation, que ce soit dans le cadre d'une contestation ou autrement, au titre d'une demande, valide ou invalide, concernant les droits de service payés aux termes de la présente loi, après l'expiration d'un délai de six (6) mois suivant la date du fait générateur du litige.

(2) Si aucune action ou procédure n'est engagée dans le délai prévu au présent article, les sommes versées à la Première Nation sont réputées avoir été versées de plein gré par l'intéressé.

Avis

22.(1) Lorsque la présente loi exige l'envoi par la poste d'une facture ou d'un avis ou qu'elle ne précise pas le mode de communication d'un avis, la facture ou l'avis est transmis, selon le cas :

a) par la poste, à l'adresse postale habituelle du destinataire ou à son adresse indiquée sur le rôle d'imposition établi aux termes de la Loi sur l'imposition foncière, s'il y a lieu;



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- b) si l'adresse du destinataire est inconnue, par affichage d'une copie de l'avis dans un endroit bien en vue sur le bien foncier auquel le service est fourni;
- c) par remise de l'avis en mains propres ou par service de messagerie au destinataire, ou à son adresse postale habituelle ou à l'adresse indiquée sur le rôle d'imposition établi aux termes de la Loi sur l'imposition foncière, s'il y a lieu.
- (2) Sauf disposition contraire de la présente loi, la facture ou l'avis :
 - a) transmis par la poste est réputé reçu le cinquième jour suivant sa mise à la poste;
 - b) affiché sur un bien foncier est réputé reçu le deuxième jour après avoir été affiché;
 - c) remis en mains propres est réputé reçu au moment de sa remise.

Interprétation

23.(1) Les dispositions de la présente loi sont dissociables. Si une disposition de la présente loi est pour quelque raison déclarée invalide par une décision d'un tribunal compétent, elle est alors retranchée de la présente loi et la décision du tribunal ne porte pas atteinte à la validité des autres dispositions de la présente loi.

(2) Les dispositions de la présente loi exprimées au présent s'appliquent à la situation du moment.

(3) Dans la présente loi, le pluriel ou le singulier s'appliquent, le cas échéant, à l'unité et à la pluralité.

(4) La présente loi est censée apporter une solution de droit et s'interprète de la manière la plus équitable et la plus large qui soit compatible avec la réalisation de ses objectifs.

(5) Les renvois dans la présente loi à un texte législatif sont réputés se rapporter à sa version éventuellement modifiée et visent tous les règlements d'application de ce texte.

(6) Les intertitres ne font pas partie de la présente loi, n'y figurant que pour faciliter la consultation.

Entrée en vigueur

24. La présente loi entre en vigueur le jour suivant son agrément par la Commission de la fiscalité des premières nations.

LA PRÉSENTE LOI EST DÛMENT ÉDICTÉE par le Conseil en ce ____ jour de _____ 20 ____, à _____, dans la province de _____.

Le quorum du Conseil est constitué de _____ (____) membres du Conseil.

[Nom]
Chef [inscrire le nom au complet]

[Nom]
Conseiller [inscrire le nom au complet]

[Nom]
Conseiller [inscrire le nom au complet]



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ANNEXE I

DROITS DE SERVICE

[Note à la Première Nation : Les exemples de droits de service présentés ci-après illustrent les approches possibles. Il faudra modifier la présente annexe en fonction de l'approche choisie et des droits de service que la Première Nation souhaite imposer.]

MODÈLE DE LIBELLÉ POUR LES DROITS DE SERVICE D'EAU :

PARTIE 1- DROITS D'UTILISATION DE L'EAU

[Note à la Première Nation : Trois approches sont présentées ci-dessous comme exemples de la tarification au compteur d'eau. D'autres approches peuvent être utilisées.]

Option 1 :

Droits de service au compteur

Le détenteur doit payer le montant qu'on obtient en multipliant le taux de _____ \$ le mètre cube par la quantité d'eau utilisée pendant chaque période de facturation.

Option 2 :

Droits de service au compteur

Le détenteur doit payer le montant qu'on obtient en multipliant le taux prévu à l'alinéa a) par la quantité d'eau utilisée pendant la période de facturation et en ajoutant le montant forfaitaire de base prévu à l'alinéa b).

- | | |
|---|----------|
| a) Droits de service par mètre cube | _____ \$ |
| b) Montant forfaitaire de base selon le diamètre du branchement d'eau, par période de facturation : | |
| 25 mm ou moins : | _____ \$ |
| 25 à 37 mm : | _____ \$ |
| 37 mm ou plus : | _____ \$ |

Option 3 :

Droits de service au compteur

Le détenteur doit payer le montant qu'on obtient en multipliant le taux applicable par la quantité d'eau utilisée pendant la période de facturation.

- | | |
|---|----------------|
| (i) Résidentiel | Par mètre cube |
| Habitation unifamiliale | _____ \$ |
| Habitation unifamiliale avec suite | _____ \$ |
| Unité d'habitation dans un duplex ou un triplex | _____ \$ |
| Unité d'habitation dans un immeuble à logements multiples | _____ \$ |
| Maison préfabriquée | _____ \$ |
| (ii) Non résidentiel | _____ \$ |

[Note à la Première Nation: Différentes approches peuvent être utilisées pour la tarification à taux fixe. Voici un exemple à considérer.]



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Droits de service à taux fixe

Le détenteur doit payer le taux en vigueur pour chaque période de facturation.

Résidentiel

- a) Par habitation unifamiliale _____ \$
- b) Par habitation unifamiliale avec suite _____ \$
- c) Par unité d'habitation dans un duplex ou un triplex _____ \$
- d) Par unité d'habitation dans un immeuble à logements multiples _____ \$
- e) Par maison préfabriquée _____ \$

Non résidentiel : par bien foncier selon le diamètre du branchement d'eau :

- 25 mm ou moins : _____ \$
- 40 mm : _____ \$
- 37 mm : _____ \$

PARTIE 2 – AUTRES DROITS DE SERVICE

- 1. Diamètre du branchement d'eau Par branchement d'eau
 - 19 mm _____ \$
 - 25 mm _____ \$
 - 37 mm _____ \$

Les droits de branchement comprennent : **[insérez les détails sur la conduite et le branchement jusqu'à la limite de propriété]**2. Frais de branchement supplémentaires

En plus des droits de branchement, les frais supplémentaires ci-après s'appliquent, selon le cas :

- a) Sur une rue avec bordure et caniveau, coût des réparations résultant de l'installation du branchement d'eau _____ \$
- b) Frais de réparation additionnels, lorsqu'il y a un trottoir en béton _____ \$
- c) Frais de réparation, lorsqu'il faut couper la chaussée _____ \$
- d) Frais d'inspection, lorsque la Première Nation autorise un tiers à installer le branchement d'eau _____ \$

3. Autres droits de service

- Débranchement du service à la conduite d'eau principale _____ \$
- Débranchement du service à la limite de propriété _____ \$
- Rebranchement du service à la limite de propriété _____ \$
- Interruption/rétablissement du service _____ \$



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ANNEXE II

PLAINTÉ À L'ADMINISTRATEUR FISCAL CONCERNANT LES DROITS DE SERVICE

À : L'administrateur fiscal de la Première Nation _____
[adresse]

En vertu de la *Loi sur les droits de service de la Première Nation* _____ (20__), je dépose une plainte au sujet des droits de service comme il suit : [description du bien foncier]

Cette plainte est fondée sur les motifs suivants :

- (1)
- (2)

(préciser les motifs de la plainte en donnant le plus de détails possible)

Adresse postale du plaignant où doit être envoyée la réponse à la plainte :

Nom du plaignant (en lettres moulées)

Signature du plaignant
(ou de son représentant)

Fait le : _____ 20__ .



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NOTE TO FIRST NATION: This sample By-law provides alternate wording options to cover a number of different circumstances. When using this sample By-law, please ensure that the appropriate options are selected to suit the First Nation's specific circumstances and that all drafting instructions and unused alternate wording are deleted from the final By-law. When deleting an unwanted section, subsection, paragraph or schedule please sequentially renumber/reletter the remaining provisions or schedules and revise, as appropriate, the numbering or lettering of any internal references affected by the deletion. Drafting instructions are indicated in square brackets and bold type as a "Note to First Nation", while alternate wording is indicated in square brackets with an "OR". Please also ensure that the schedules are fully completed to correspond to the wording of the final version of the by-law.

Please note that this sample By-law assumes that the First Nation has enacted its section 83 taxation by-law.

FIRST NATION
LOCAL IMPROVEMENT TAX BY-LAW, 20__

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. Council has determined that it is in the best interests of the First Nation to make a by-law for the provision of a [**Note to First Nation: insert type of local improvement**] to the reserve [**OR** to a defined area of the reserve] and to provide for the costs [**OR** a portion of the costs] of the local improvement to be paid for by a local improvement tax on property within the reserve [**OR** a defined area of the reserve];

C. The holders of the properties within the area of the reserve that will benefit from the local improvement have shown their support for the local improvement by [**Note to First Nation: This recital is necessary only if the local improvement is to a defined area of the reserve. Insert how holders have shown their support and indicate the proportion of holders that are in favour of the local improvement.**]; and

D. The Council of the _____ First Nation has given notice of this By-law and has considered representations received by the Council, in accordance with the requirements of the First Nations Tax Commission's section 83 Taxation Policy.

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

PART I
CITATION

Citation

1. This By-law may be cited as the _____ *First Nation* _____ [**Note to First Nation: insert type or description of local improvement**] *Local Improvement Tax By-law, 20__*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this By-law:

"Act" means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations enacted under that Act;



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“Assessment By-law” means the _____ *First Nation Property Assessment By-law, 20__* ;

“chair” means the chair of the Review Panel;

“complainant” means a person who commences an appeal of a tax under this By-law;

“First Nation” means the _____ First Nation, being a band as defined in the Act;

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

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

[“holders’ portion of the cost” means that portion of the total cost of the local improvement that will be paid by the holders of property in the reserve [OR local improvement area] through the tax;] **[Note to First Nation: This definition is necessary only if the First Nation will recover a portion of the costs of the local improvement from the holders. If the entire cost of the local improvement will be recovered, delete this definition and subsection 4(2).]**

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

“local improvement” means the works described in subsection 3(1); **[Note to First Nation: insert type of local improvement to be provided. See Commission Policy for a list of local improvements.]**

[“local improvement area” means the area of the reserve in or to which the local improvement is provided, as described in subsection 3(2); **[Note to First Nation: This definition is necessary only if the local improvement is to be provided to a defined area of the reserve and not the entire reserve.]**

“Notice of Appeal” means a notice containing the information set out in Schedule IV;

“Notice of Refusal to Amend Local Improvement Tax Roll” means a notice containing the information set out in Schedule V;

“Notice of Local Improvement Tax” means a notice containing the information set out in Schedule III;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VII;

“Province” means the province of **[Note to First Nation: insert province in which reserve is located];**

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

“Request to Amend Local Improvement Tax Roll” means a request containing the information set out in Schedule VI;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the Act;

“Review Panel” means a Review Panel established under this By-law to hear and determine appeals respecting the local improvement tax roll;

“tax” or “local improvement tax” means the tax imposed in respect of the provision of the local improvement as set out in this By-law, and includes all penalties, interest and costs added to those taxes;

“tax administrator” means a person appointed by Council to that position for the purposes of this By-law;

“tax roll” means the roll prepared under section 12 for the tax and includes any amendments to the tax roll under this By-law; and



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“Taxation By-law” means the _____ *First Nation Property Taxation By-law*, 20__.

(2) Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Assessment By-law and the Taxation By-law.

(3) In this By-law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 12(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this By-law, except where otherwise stated.

PART III

LOCAL IMPROVEMENT AND LOCAL IMPROVEMENT TAX LEVY

Local Improvement Described

3.(1) The local improvement to be provided to the residents of the reserve [**OR** local improvement area] is [**Note to First Nation: describe details of local improvement.**].

(2) [The local improvement area is that portion of the reserve shown outlined on the map attached as Schedule VIII and includes those properties listed in Schedule VIII.] [**Note to First Nation: This subsection is required only where the local improvement is to be provided to a defined area of the reserve and not the entire reserve. Where included, complete Schedule VIII. Where deleted, delete Schedule VIII as well.**]

Estimated Cost of Local Improvement

4.(1) The estimated cost of the local improvement is _____ dollars (\$ ____). [**Note to First Nation: Costs can include land acquisition, capital costs, professional service or debt servicing costs and other expenses incidental to undertaking and financing the local improvement. Costs must be certified by a registered professional in accordance with the Commission Policy.**]

[(2) The holders' portion of the cost is _____ percent (____%) of the total cost of the local improvement.]

Tax Levy

5.(1) A tax is hereby imposed on all property in the reserve [**OR** in the local improvement area] as set out in this By-law.

(2) Any person who shares the same interest in property subject to taxation under this By-law is jointly and severally liable to the First Nation for all taxes imposed under this By-law during the taxation year, and for all unpaid taxes imposed in a previous taxation year, including for clarity interest, penalties and costs.

(3) The tax for the local improvement is based on [**Note to First Nation: select the basis for the tax and insert the rates, as applicable. Delete all other options.**]

- a property value tax on the assessed value of the property as determined under the Assessment By-law, at a rate of _____ dollars (\$ ____) per one thousand dollars (\$1000) of assessed value [**OR** at the following rates for each class of property: class 1 - _____ dollars (\$ ____) per one thousand dollars (\$1000) of assessed value, etc.].
- a fixed amount of _____ dollars (\$ ____) for each property.
- the taxable area of the property, at a rate of _____ dollars (\$ ____) per square metre of area.
- the taxable area of the property, at a rate of _____ dollars (\$ ____) per square metre for properties of up to _____ (____) square metres, _____ dollars (\$ ____) per square metre for properties between _____ (____) square metres and _____ (____) square metres, and _____ dollars (\$ ____) per square metre for properties greater than _____ (____) square metres.
- the taxable frontage of the property, at a rate of _____ dollars (\$ ____) per metre of frontage.



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- the taxable frontage of the property, at a rate of _____ dollars (\$) per metre for properties of up to _____ () metres of frontage, _____ dollars (\$) per metre for properties with between _____ () metres and _____ () metres of frontage, and _____ dollars (\$) per metre for properties with more than _____ () metres of frontage.

[(4) The taxable area [OR frontage] of a property must be determined by the tax administrator using the formula set out in Schedule I.]

(5) The tax rate or formula set out in this section must not be amended other than by an amendment to this By-law.

Duration of Tax

6. The tax will be imposed in each taxation year for not more than _____ () years.

Construction Schedule

7.(1) A construction schedule for the local improvement, certified by a registered professional, is attached as Schedule II to this By-law.

(2) The First Nation must commence and complete the construction of the local improvement in accordance with the construction schedule and must in any event commence construction within one (1) year from the date the tax is due and payable in the first year it is imposed.

Exemptions from Taxes [Note to First Nation: Delete this section if no exemptions will be given from the tax.]

8.(1) The following properties are exempt from the tax because the holders of the property have provided all or a part of the cost of the local improvement or have already paid towards the cost of the local improvement: [Note to First Nation: insert description of properties].

(2) The following properties are exempt from the tax and the tax that would have been paid by the holders of these properties will be paid by the First Nation: [Note to First Nation: insert description of properties].

Payment

[Note to First Nation: The sample provides for annual collection of the tax on the same timetable as the property taxes. A First Nation can choose to follow a different time frame by making appropriate changes to this By-law.]

9.(1) The tax is deemed imposed January 1 of each year in which the tax is imposed.

(2) The tax forms part of the taxes due and owing in respect of each property in each year, and is due and payable by the holder on or before [Note to First Nation: insert same date as general property tax due date] in each year in which it is levied.

(3) Payments for taxes must be credited by the tax administrator, first, to unpaid taxes from previous taxation years, with taxes imposed earlier being discharged before taxes imposed later, and, second, to unpaid taxes for the current taxation year.

(4) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(5) Payment of taxes made by cheque or money order must be made payable to the _____ First Nation.

(6) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person, in the same manner as taxes are refunded under the Taxation By-law.

Prepayment



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[Note to First Nation: Allowing prepayment is optional but recommended. If it is allowed, it will reduce the amount the First Nation will need to finance for the project and will reduce administration in future years.]

10.(1) A holder of property subject to the tax may prepay the tax imposed on the property by paying, on or before **[Note to First Nation: suggest using same date as tax due date]** in the year the tax is first imposed, the prepayment amount determined by the tax administrator in respect of that property.

(2) The tax administrator must calculate the prepayment amount by multiplying the number of years the tax is payable, by the amount payable in each year, by a factor of _____. **[Note to First Nation: This factor should be calculated to eliminate the financing component of the local improvement tax.]**

Revenues and Expenditures

11.(1) All revenue collected by the First Nation from the tax, and interest earned on it, must only be used for the provision of the local improvement.

(2) The tax administrator must establish a separate account for the tax revenues.

(3) An expenditure of revenue raised under this By-law must be made under the authority of an expenditure By-law under subsection 83(2) of the Act.

PART IV

LOCAL IMPROVEMENT TAX ROLL AND TAX NOTICE

Tax Roll

12.(1) The tax administrator must prepare a tax roll for the purposes of imposing the tax.

(2) On or before _____ in each subsequent taxation year, the tax administrator must update the tax roll in accordance with Part VIII.

(3) The tax roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) if the tax is imposed on the basis of the assessed value of the interest in land, the total assessed value of the interest in land as shown on the assessment roll;

(d) unless the tax is imposed on the basis of the assessed value or a single amount for each property, the taxable area or the taxable frontage of each interest in land, as applicable; and

(e) if the name of a holder of a registered charge is included on the assessment roll for a property, the name and address of that person.

(4) Where the tax is levied on the basis of taxable area or taxable frontage, the calculation of the taxable area or taxable frontage of each interest in land must be reviewed by a registered professional who must certify that these amounts are correctly shown on the tax roll.

(5) The tax administrator may correct errors on the tax roll at any time before the tax roll is certified under Part VII.

(6) Once it has been prepared by the tax administrator, the tax roll must be available for public inspection at the offices of the First Nation during regular office hours.

(7) If requested by a holder, the tax administrator must amend a tax roll available for public inspection by omitting or obscuring the address of the holder or other information about the holder in order to protect the privacy and security of the holder.



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Tax Notice

- 13.**(1) If property taxes are levied on the property under the Taxation By-law, the tax must be
- (a) included in the annual tax notice given under the Taxation By-law; and
 - (b) shown separately from other taxes on the tax notice.
- (2) If property taxes are not levied on a property under the Taxation By-law, the tax administrator must, in each year in which the tax is levied, mail a tax notice to the holder in the same manner as a tax notice would be given under the Taxation By-law.
- (3) The mailing of the tax notice constitutes a statement of and demand for payment of the taxes.
- (4) The tax administrator must enter on the tax roll the date of mailing a tax notice.

PART V

PENALTIES, INTEREST AND ENFORCEMENT

Penalties and Interest

14. (1) If all or part of the taxes levied in any year remain unpaid after **[Note to First Nation: insert due date]**, a penalty of ____ percent (____ %) of the portion that remains unpaid will be added to the amount of the unpaid taxes in that year and the amount so added is, for all purposes, deemed to be part of the taxes. **[Note to First Nation: maximum is a one-time ten percent (10%) penalty each year]**

(2) If all or any portion of taxes levied in any year remain unpaid after **[Note to First Nation: insert due date]**, the unpaid portion accrues interest at ____ percent (____ %) per year. **[Note to First Nation: maximum interest is fifteen percent (15%) per year]**

Tax Collection and Enforcement

15.(1) Taxes imposed under this By-law, together with any applicable interest and penalties, are a debt due to the First Nation by the holder, recoverable in a court of competent jurisdiction and may also be recovered by any other method authorized under the Taxation By-law or other applicable by-laws, and for this purpose Parts XIII, XIV, XV and XVI **[Note to First Nation: Confirm these Parts accurately refer to the collection and enforcement provisions in the First Nation's Taxation By-law]** of the Taxation By-law apply to the collection and enforcement of unpaid taxes.

(2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

(3) A copy of the tax notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

PART VI

REVIEW PANEL

Council to Establish Review Panel

16.(1) Where there is an appeal under Part VII or VIII of this By-law, Council must, by resolution, appoint at least three (3) persons as members of the Review Panel to hear and determine appeals and certify the tax roll as provided in this By-law.

(2) Each member of the Review Panel must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this By-law.

(3) If a member of the Review Panel is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.



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Appointment of Chair

17.(1) Council must, by resolution, appoint one of the members of the Review Panel as chair.

(2) The chair must

- (a) supervise and direct the work of the Review Panel;
- (b) determine procedures to be followed at hearings that are consistent with this By-law;
- (c) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (d) preside at hearings of the Review Panel.

(3) If the chair is absent or incapacitated, Council must designate a member of the Review Panel as acting chair for the period that the chair is absent or incapacitated.

Remuneration and Reimbursement

18. The First Nation must

- (a) remunerate a member of the Review Panel, other than the chair, for his or her services at a rate of _____ dollars (\$ _____) per day for time spent on activities related to the Review Panel;
- (b) remunerate the chair of the Review Panel for his or her services at a rate of _____ dollars (\$ _____) per day for time spent on activities related to the Review Panel; and
- (c) reimburse a member of the Review Panel for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

19.(1) A person must not serve on the Review Panel if the person

- (a) has a personal or financial interest in the property that is the subject of an appeal;
- (b) is the Chief or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this By-law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in the property that is the subject of an appeal.

Duty of Member

20. In performing their duties under this By-law, the members of the Review Panel must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

Removal of Member

21. Council may terminate the appointment of a member of the Review Panel for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) fails to attend three (3) consecutive hearings of the Review Panel; or
- (c) fails to perform any of his or her duties under this By-law in good faith and in accordance with the terms of this By-law.

Assessment Review Board Sitting as the Review Panel



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22.(1) Despite section 16, Council may, by resolution, appoint the Assessment Review Board established under the Assessment By-law to be the Review Panel.

(2) Where Council appoints the Assessment Review Board under subsection (1),

(a) the members of the Review Panel must be the same members that comprise the Assessment Review Board;

(b) the chair must be the same person appointed as chair of the Assessment Review Board;

(c) the members must follow the requirements and procedures set out in this By-law when acting as the Review Panel under this By-law;

(d) the members of the Review Panel must be remunerated and reimbursed for their work on the Review Panel as provided for the Assessment Review Board in the Assessment By-law; and

(e) the removal of a member of the Review Panel under section 21 is a removal of that member from the Assessment Review Board.

PART VII

APPEALS TO REVIEW PANEL

[Note to First Nation: Under this model, the Review Panel hears appeals, if any, respecting the local improvement tax roll in the first year the tax is imposed. Thereafter there is an annual opportunity for holders to appeal the tax to the Review Panel.]

Appeals to Review Panel

23. Before a tax is imposed for the first time, the Review Panel must hear and determine any appeals respecting the tax roll and must certify the roll in accordance with this Part.

Tax Administrator to Certify Where No Appeals

24. Where no appeals are filed in accordance with this Part, the tax administrator must

(a) certify in writing that the tax roll completed under section 12 was completed in accordance with the requirements of this By-law; and

(b) deliver a copy of the certified local improvement tax roll to Council.

Review Panel Sitting

25.(1) At least twenty-one (21) days before the tax is due in the first year the tax is imposed, Council must establish the proposed date, time and place for the sitting of the Review Panel to hear appeals respecting the tax roll.

(2) At least fourteen (14) days before the proposed date of the sitting of the Review Panel, the tax administrator must post a notice of the date, time and place of the proposed sitting on the First Nation's website and at the First Nation's administrative offices.

Notice of Tax

26. At least fourteen (14) days before the date proposed for the sitting of the Review Panel, the tax administrator must mail to the holder of every property that is to be taxed a Notice of Local Improvement Tax stating

(a) the local improvement in relation to which the tax is to be imposed;

(b) the taxable area or the taxable frontage of the property, if applicable;

(c) the tax rate or formula applicable to the property;

(d) the date, time and place of the sitting of the Review Panel; and



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- (e) that the tax roll is available for inspection at the offices of the First Nation during its regular office hours.

Grounds for Appeal

27.(1) A person may appeal the tax to the Review Panel on one or more of the following grounds:

- (a) there is an error or omission respecting a name or address on the local improvement tax roll,
- (b) there is an error or omission respecting the inclusion of a property,
- (c) there is an error or omission respecting the taxable area or the taxable frontage of a property, and
[Note to First Nation: Delete this ground for appeal if the tax is not based on area or frontage.]
- (d) an exemption has been improperly allowed or disallowed, **[Note to First Nation: Delete this ground for appeal if the By-law does not provide for any exemptions from the tax.]**

by delivering a completed Notice of Appeal and a copy of the Notice of Local Improvement Tax to the tax administrator within seven (7) days after the Notice of Local Improvement Tax was delivered to the holder of the property.

(2) Where an appeal is received under this section, the tax administrator must immediately advise the Council and the chair, and confirm the sitting of the Review Panel as scheduled.

(3) A Review Panel hearing an appeal under this section only has authority to amend the tax roll in relation to properties in respect of which an appeal under this section has been made.

Withdrawal of Appeal

28.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the tax administrator.

(2) On receipt, the tax administrator must forward a Notice of Withdrawal to the chair of the Review Panel.

(3) Where a Notice of Withdrawal is received before a hearing has commenced, the chair must accept the withdrawal and cancel the hearing for that appeal.

(4) Where a Notice of Withdrawal is received after a hearing has commenced, the Review Panel must dismiss the appeal.

Hearings

29.(1) A majority of the members of the Review Panel constitutes a quorum.

(2) Where a quorum of the members of the Review Panel is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

(3) The Review Panel may conduct its proceedings by any combination of written, electronic and oral hearings.

(4) The Review Panel must give all parties a reasonable opportunity to be heard at a hearing.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably necessary for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(7) The Review Panel may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all



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matters relevant to the issues in the appeal.

(8) The Review Panel may question any witness who gives oral evidence at a hearing.

(9) The Review Panel may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(10) The burden of proof in an appeal is on the person bringing the appeal.

(11) An oral hearing must be open to the public unless the Review Panel, on application by a party, determines that the hearing should be *in camera*.

(12) The Review Panel may

(a) hear all appeals on the same day or may adjourn from time to time until all appeals have been heard and determined;

(b) hear an appeal whether the complainant is present or not; and

(c) at any time during a proceeding, adjourn the proceeding.

(13) If two (2) or more appeals involve the same or similar questions, the Review Panel may combine the appeals, or any part of them, hear the appeals at the same time or one immediately after the other, or stay one or more of the appeals until after the determination of another one of them.

(14) Subject to this By-law, the Review Panel has the power to control its own processes to facilitate the just and timely resolution of the matters before it.

Parties to an Appeal

30. The parties to an appeal are

(a) the complainant;

(b) the holder of the interest in land, if not the complainant;

(c) the tax administrator; and

(d) any other person who may be affected by the appeal, as determined by the Review Panel.

Maintaining Order at Hearings

31.(1) The Review Panel may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Review Panel may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Review Panel orders otherwise.

Summary Dismissal

32.(1) At any time after a Notice of Appeal is received by the Review Panel, the Review Panel may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Review Panel;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Review Panel.

(2) Before dismissing all or part of an appeal under subsection (1), the Review Panel must give the complainant an opportunity to make submissions to the Review Panel.

(3) The Review Panel must make a record of its decision for any dismissal made under subsection (1) and provide a copy of the record to all parties.



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Decisions of the Review Panel

33.(1) A decision of the majority of the members is a decision of the Review Panel and, in the case of a tie, the decision of the chair governs.

(2) If a member is unable for any reason to complete the member's duties, the remaining members may continue to hear and determine the appeal and the vacancy does not invalidate the hearing.

(3) The chair must, within ten (10) days after completion of a hearing, make a record of the Review Panel's decision and provide the tax administrator with the information necessary to amend the tax roll and provide the notices required under section 35.

(4) Within ten (10) days of receipt of the information provided under subsection (3), the tax administrator must amend the tax roll in accordance with the chair's directions and return the amended tax roll to the chair.

Certification of Tax Roll by Chair

34.(1) The chair must review the amended tax roll returned under subsection 33(4) to confirm that the directed amendments have been made.

(2) If the chair confirms that the directed amendments have been made, the chair must certify the tax roll and deliver a copy of the certified tax roll to the tax administrator.

(3) On receipt of the certified tax roll under subsection (2), the tax administrator must deliver a copy of the tax roll to the Council.

Notices to Complainants

35.(1) Within ten (10) days after a tax roll is certified under section 34, the tax administrator must mail a notice of the decision made by the Review Panel to

- (a) the holder of the property to which the decision relates; and
- (b) the complainant, if the complainant is not the holder of the property.

(2) The notice under subsection (1) must include a statement that the complainant has the right to judicial review of the Review Panel's decision by a court of competent jurisdiction.

PART VIII

UPDATING THE LOCAL IMPROVEMENT TAX ROLL

Tax Administrator Must Update Tax Roll

36. In each year after the first year in which the tax is imposed, the tax administrator must update the tax roll to

- (a) reflect any changes from the previous year in relation to matters referred to in subsection 12(3); and
- (b) reflect changes where there is
 - (i) a subdivision affecting a property, or
 - (ii) a consolidation of two (2) or more properties,

such that each of the new properties bears an appropriate share of the tax.

Annual Notice to Holders

37. In each year after the first year in which a tax is imposed, the tax administrator must post a notice on the First Nation's website and at the First Nation's administrative offices stating

- (a) that the tax roll for that year is available for inspection at the First Nation offices during its regular



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office hours;

(b) that a person who holds property included on the tax roll may request that the roll be amended respecting a matter referred to in subsection 27(1); and

(c) the date and time by which a request must be made in order to be considered for that year.

Requests for Amendment to the Tax Roll

38.(1) A person who holds a property included on a tax roll may request that the tax roll be amended respecting a matter referred to in subsection 27(1), by delivering a Request to Amend Local Improvement Tax Roll to the tax administrator before the time specified in the notice given under section 37.

(2) A request under subsection (1) may be made only in relation to the person's own property.

(3) A request under subsection (1) must not be made in respect of an amendment that a holder has requested in a previous year.

(4) If the tax administrator does not make the amendment requested under subsection (1), the tax administrator must deliver a Notice of Refusal to Amend Local Improvement Tax Roll to the holder of the property in respect of which the request was made.

Appeals to Review Panel

39.(1) A holder who receives a Notice of Refusal to Amend Local Improvement Tax Roll may appeal the decision by delivering a completed Notice of Appeal to the tax administrator within thirty (30) days after the date on which the notice was given, provided that the appeal is

(a) on one or more of the grounds set out in subsection 27(1); and

(b) in respect of property held by that person.

(2) If the tax administrator receives an appeal in accordance with subsection (1), the tax administrator must advise Council, and Council must convene a Review Panel to hear and determine the appeal, and for these purposes Part VII applies.

(3) A Review Panel hearing an appeal under this section only has authority to amend the tax roll in relation to properties in respect of which an appeal under this section has been made.

(4) If no appeals are received under this section, the tax administrator must

(a) certify in writing that the tax roll as it is amended under this Part was completed in accordance with the requirements of this By-law; and

(b) deliver a copy of the certified local improvement tax roll to Council.

Validity of Tax Roll

40. Despite

(a) any omission, defect or error committed in or with respect to a tax roll,

(b) any defect, error or misstatement in any notice given, or

(c) any omission to mail or deliver a notice,

the initial tax roll, as certified by the tax administrator or the chair, is valid and binding on all parties concerned until updated in accordance with this By-law in each subsequent year, and each update to the tax roll certified by the tax administrator or the chair is valid and binding on all parties concerned until the next certified tax roll under this By-law.

PART IX GENERAL PROVISIONS



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Disclosure of Information

41.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this By-law must not disclose the information or records except

- (a) in the course of administering this By-law or performing functions under it;
- (b) in proceedings before the Review Panel, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

42. Notwithstanding section 41, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

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

- (a) an error or omission in a determination made by the tax administrator;
- (b) an error or omission in a tax roll or any notice given under this By-law; or
- (c) a failure of the First Nation, the tax administrator or the Review Panel to do something within the required time.

Limitation on Proceedings

44.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this By-law, after the expiration of six (6) months from the making of the payment.

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

Notices

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

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.



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- (2) Except where otherwise provided in this By-law,
 - (a) a notice given by mail is deemed received on the fifth day after it is posted;
 - (b) a notice posted on property is deemed received on the second day after it is posted; and
 - (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

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

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

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

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

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

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

Coming into Force

47. This By-law comes into force upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the ____ day of _____, 20____, at _____, in the Province of _____.

A quorum of Council consists of (____) () members of Council.

[Name]
Chief [please spell out the name]

[Name]
Councillor [please spell out the name]

[Name]
Councillor [please spell out the name]

[Name]
Councillor [please spell out the name]



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SCHEDULE I
CALCULATION OF TAXABLE AREA [FRONTAGE]

[Note to First Nation: Delete if not applicable.]

[Note to First Nation: If applicable, set out any rules for calculating frontage or irregular parcels or other physical characteristics which may affect the calculation.]



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SCHEDULE II
CONSTRUCTION SCHEDULE

[Note to First Nation: The Construction Schedule must be certified by a registered professional that it includes all necessary design and construction components of the local improvement and that it provides a reasonable and achievable time frame for the completion of the local improvement.]



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SCHEDULE III
NOTICE OF LOCAL IMPROVEMENT TAX

TO: _____

ADDRESS: _____

DESCRIPTION OF PROPERTY: _____

TAKE NOTICE that, pursuant to the _____ *First Nation* _____ *Local Improvement Tax By-law, 20*____, a local improvement tax roll has been prepared by the Tax Administrator for the _____ First Nation.

AND TAKE NOTICE: **[Note to First Nation: complete this part to correspond to the By-law.]**

The local improvement tax is imposed in relation to [describe local improvement].

The tax is to be imposed on the basis of [the assessed value of the property/the taxable frontage of the property/the taxable area of the property/a fixed amount per property].

[The taxable area [frontage] of the property is: _____ (_____) [square] metres.]

AND TAKE NOTICE that the local improvement tax roll is available for inspection at the offices of the _____ First Nation, located at [address], during regular office hours.

AND TAKE NOTICE that you may make an appeal to the Review Panel in respect of the imposition of this tax on your property on one or more of the following grounds:

1. there is an error or omission respecting a name or address on the local improvement tax roll,
2. there is an error or omission respecting the inclusion of a property,
3. there is an error or omission respecting the taxable area or the taxable frontage of a property, and
4. an exemption has been improperly allowed or disallowed,

by delivering, within seven (7) days of delivery of this Notice, a Notice of Appeal in the form specified in the _____ *First Nation* _____ *Local Improvement Tax By-law, 20*____, along with a copy of this Notice, to the Tax Administrator at the following address [insert address]. The Notice of Appeal must be signed by the holder of the property or his or her agent, and must set out a mailing address to which all notices to the complainant may be sent.

AND TAKE NOTICE that the following date, time and place has been set for the Review Panel to hear appeals respecting the local improvement tax roll:

_____, 20__ at _____ (A.M./P.M.) at _____ [location]

You may contact the Tax Administrator for the _____ First Nation directly if you have any questions or concerns respecting this Notice and tax that will be imposed on your property for the [describe local improvement].

Tax Administrator for the _____ First Nation

Dated: _____, 20__.



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SCHEDULE IV
NOTICE OF APPEAL

TO: Tax Administrator for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation* _____ *Local Improvement Tax By-law*, 20____, I hereby make an appeal about the imposition of a local improvement tax on property described as _____.

A copy of the Notice of Local Improvement Tax is enclosed.

My appeal is on the following grounds:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant's behalf in respect of this appeal:

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20____.

NOTE: A copy of the Notice of Local Improvement Tax or Notice of Refusal to Amend Local Improvement Tax Roll, as applicable, must be enclosed with this Notice of Appeal.



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SCHEDULE V

NOTICE OF REFUSAL TO AMEND LOCAL IMPROVEMENT TAX ROLL

TO: _____

ADDRESS: _____

DESCRIPTION OF PROPERTY: _____

TAKE NOTICE that, pursuant to your Request to Amend the Local Improvement Tax Roll, dated _____, 20__, the Tax Administrator has not made the requested amendment.

AND TAKE NOTICE that you may make an appeal respecting this refusal to amend the local improvement tax roll to the Review Panel. An appeal may only be made by a holder of the property and on one or more of the following grounds:

- (1) there is an error or omission respecting a name or address on the local improvement tax roll;
- (2) there is an error or omission respecting the inclusion of a property;
- (3) there is an error or omission respecting the taxable area or the taxable frontage of a property; and
- (4) an exemption has been improperly allowed or disallowed.

To make an appeal, you must deliver, within thirty (30) days of mailing of this Notice, a Notice of Appeal in the form specified in the _____ *First Nation* _____ *Local Improvement Tax By-law*, 20__, along with a copy of this Notice, to the Tax Administrator at the following address: [insert address]. The Notice of Appeal must be signed by the holder of the property or his or her agent, and must set out a mailing address to which all notices to the complainant may be sent.

AND TAKE NOTICE that you will receive a further notice advising you of the date, time and place of the hearing at which the Review Panel will hear your appeal respecting the local improvement tax roll.

Tax Administrator for the _____ First Nation

Dated: _____, 20__.



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SCHEDULE VI
REQUEST TO AMEND LOCAL IMPROVEMENT TAX ROLL

TO: Tax Administrator for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation* _____ *Local Improvement Tax By-law*, 20____, I hereby request that the local improvement tax roll be amended in respect of the following property:

[description of the property as described in the local improvement tax roll]

This request for an amendment to the local improvement tax roll is based on the following grounds:

- (1)
- (2)
- (3)

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

Holder's mailing address to which the amendment decision is to be sent:

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20____.



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SCHEDULE VII
NOTICE OF WITHDRAWAL

TO: Tax Administrator for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation* _____ *Local Improvement Tax By-law, 20*____, I hereby withdraw my appeal respecting the imposition of a local improvement tax on the following property:

[description of property as described in the Notice of Local Improvement Tax]

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .



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SCHEDULE VIII
MAP OF LOCAL IMPROVEMENT AREA AND LIST OF PROPERTIES



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NOTE À LA PREMIÈRE NATION : Le présent modèle de règlement administratif offre des choix de dispositions convenant à différentes circonstances. Lorsque vous utilisez ce modèle de règlement administratif, veuillez vous assurer de bien choisir le libellé qui convient aux circonstances particulières de la Première Nation et de supprimer toutes les instructions de rédaction et les dispositions inutiles dans la version définitive du règlement administratif. En cas de suppression d'un article, d'un paragraphe, d'un alinéa ou d'une annexe qui n'est pas nécessaire, veuillez renuméroter ou redésigner en conséquence les autres dispositions ou annexes et réviser au besoin la désignation numérique ou alphabétique des renvois internes visés. Les instructions de rédaction sont indiquées en caractères gras entre crochets et sont précédées de la mention « Note à la Première Nation », tandis que les libellés facultatifs figurent entre crochets et sont précédés du mot « OU ». Veuillez aussi vous assurer que les annexes sont libellées de manière à correspondre à la version définitive du règlement administratif.

Il convient de noter que ce modèle de règlement administratif se fonde sur la prémisse que la Première Nation a déjà édicté son règlement administratif sur l'imposition foncière en vertu de l'article 83 de la *Loi sur les Indiens*.

RÈGLEMENT ADMINISTRATIF SUR LA TAXE D'AMÉLIORATIONS LOCALES DE LA PREMIÈRE NATION _____ (20__)

Attendu :

A. qu'en vertu de l'alinéa 83(1)a) de la *Loi sur les Indiens*, le conseil d'une première nation peut prendre des règlements administratifs concernant l'imposition de taxes à des fins locales sur les terres de réserve, ainsi que sur les intérêts ou les droits d'occupation, de possession et d'usage sur celles-ci;

B. que le Conseil a déterminé qu'il est dans l'intérêt de la Première Nation de prendre un règlement administratif concernant la réalisation d'améliorations locales [**Note à la Première Nation : Indiquer le type d'améliorations locales**] dans la réserve [**OU à un secteur déterminé de la réserve**] et de prévoir le financement des coûts [**OU d'une partie des coûts**] des améliorations locales au moyen de l'imposition d'une taxe d'améliorations locales sur les biens fonciers situés dans la réserve [**OU dans un secteur déterminé de la réserve**];

C. que les détenteurs de biens fonciers dans le secteur de la réserve qui bénéficiera des améliorations locales ont démontré qu'ils appuient ces améliorations en [**Note à la Première Nation : Ce paragraphe n'est requis que si les améliorations locales sont réalisées dans un secteur déterminé de la réserve. Veuillez préciser de quelle façon les détenteurs ont manifesté leur appui et indiquer la proportion de détenteurs qui sont en faveur des améliorations locales.**];

D. que le Conseil de la Première Nation _____ a donné avis du présent règlement administratif et a tenu compte des observations qu'il a reçues, conformément aux exigences de la Politique de la Commission de la fiscalité des premières nations concernant l'imposition foncière au titre de l'article 83,

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

PARTIE I

TITRE

Titre

1. Le présent règlement administratif peut être cité sous le titre : *Règlement administratif sur la taxe d'améliorations locales* (_____) [**Note à la Première Nation : indiquer le type d'améliorations locales ou en donner une description**] de la Première Nation _____ (20__).



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PARTIE II DÉFINITIONS ET RENVOIS

Définitions et renvois

- 2.(1) Les définitions qui suivent s'appliquent au présent règlement administratif.
- « administrateur fiscal » La personne nommée à ce poste par le Conseil pour l'application du présent règlement administratif.
- « améliorations locales » S'entend des travaux visés au paragraphe 3(1). **[Note à la Première Nation : Indiquer le type d'améliorations locales à réaliser. Pour la liste des améliorations locales, consulter la politique de la Commission.]**
- « avis d'appel » Avis contenant les renseignements prévus à l'annexe IV.
- « avis de désistement » Avis contenant les renseignements prévus à l'annexe VII.
- « avis de taxe d'améliorations locales » ou « avis de taxe » Avis contenant les renseignements prévus à l'annexe III.
- « avis du refus de modifier le rôle de taxes d'améliorations locales » Avis contenant les renseignements prévus à l'annexe V.
- « Comité d'examen » Le comité d'examen constitué en vertu du présent règlement administratif pour entendre et trancher les appels relatifs au rôle de taxes d'améliorations locales.
- « demande de modification du rôle de taxes d'améliorations locales » Demande contenant les renseignements prévus à l'annexe VI.
- « détenteur » Personne qui est en possession d'un intérêt foncier ou qui, selon le cas :
- a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;
 - b) occupe de fait l'intérêt foncier;
 - c) a des intérêts, titres ou droits sur l'intérêt foncier;
 - d) est fiduciaire de l'intérêt foncier.
- « intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans la réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.
- « Loi » La *Loi sur Indiens*, L.R.C. (1985), ch. I-5, ainsi que les règlements pris en vertu de cette loi.
- [« partie du coût imputée aux détenteurs » La partie du coût total des améliorations locales qui sera payée par les détenteurs de biens fonciers dans la réserve [OU la zone d'améliorations locales désignée] au moyen de la taxe.] **[Note à la Première Nation : Cette définition n'est requise que si la Première Nation recouvrera une partie des coûts des améliorations locales auprès des détenteurs. En cas de recouvrement du coût intégral des améliorations locales, il faut supprimer la présente définition et le paragraphe 4(2).]**
- « plaignant » Personne qui interjette appel de la taxe conformément au présent règlement administratif.
- « Première Nation » La Première Nation _____, qui est une bande au sens de la Loi.
- « président » Le président du Comité d'examen.
- « professionnel agréé » Personne qualifiée qui est autorisée par permis à exercer la profession d'architecte ou d'ingénieur professionnel dans la province.



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« province » La province de **[Note à la Première Nation : Inscrire le nom de la province où est située la réserve].**

« Règlement administratif sur l'évaluation foncière » Le *Règlement administratif sur l'évaluation foncière de la Première Nation* _____ (20__).

« Règlement administratif sur l'imposition foncière » Le *Règlement administratif sur l'imposition foncière de la Première Nation* _____ (20__).

« réserve » Toute terre réservée à l'usage et au profit de la Première Nation au sens de la Loi.

« rôle de taxes » Le rôle établi conformément à l'article 12 pour la taxe d'améliorations locales, y compris les modifications qui y sont apportées aux termes du présent règlement administratif.

« taxe d'améliorations locales » ou « taxe » Taxe imposée pour la réalisation d'améliorations locales conformément au présent règlement administratif, ainsi que tous les intérêts, pénalités et frais qui y sont ajoutés.

[« zone d'améliorations locales désignée » Secteur déterminé de la réserve dans lequel les améliorations locales sont réalisées, qui est décrit au paragraphe 3(2).] **[Note à la Première Nation : Cette définition n'est requise que si les améliorations locales s'appliquent uniquement à un secteur déterminé de la réserve et non à l'ensemble de celle-ci.]**

(2) Les termes du présent règlement administratif qui n'y sont pas définis s'entendent au sens du Règlement administratif sur l'évaluation foncière et du Règlement administratif sur l'imposition foncière.

(3) Dans le présent règlement administratif, le renvoi à une partie (p. ex. la partie I), un article (p. ex. l'article 1), un paragraphe (p. ex. le paragraphe 2(1)), un alinéa (p. ex. l'alinéa 12(3)a)) ou une annexe (p. ex. l'annexe I) constitue, sauf indication contraire, un renvoi à la partie, à l'article, au paragraphe, à l'alinéa ou à l'annexe du présent règlement administratif.

PARTIE III

AMÉLIORATIONS LOCALES ET IMPOSITION DE LA TAXE D'AMÉLIORATIONS LOCALES

Description des améliorations locales

3.(1) Les améliorations locales à fournir aux résidents de la réserve **[OU de la zone d'améliorations locales désignée]** sont **[Note à la Première Nation : Donner les détails des améliorations locales.]**

(2) [La zone d'améliorations locales désignée est le secteur de la réserve délimité sur la carte figurant à l'annexe VIII et comprend les biens fonciers énumérés dans cette annexe.] **[Note à la Première Nation : Ce paragraphe n'est requis que si les améliorations locales doivent être réalisées dans un secteur déterminé de la réserve et non dans l'ensemble de la réserve. Si ce paragraphe est inséré, il faut remplir l'annexe VIII. S'il est supprimé, il faut également supprimer l'annexe VIII.]**

Coût estimatif des améliorations locales

4.(1) Le coût estimatif des améliorations locales est de _____ dollars (____ \$). **[Note à la Première Nation : On peut inclure dans ce coût les coûts d'acquisition des terres, les dépenses en immobilisations, les frais des services professionnels, les frais de service de la dette et tous autres frais accessoires engagés pour réaliser et financer les améliorations locales. Le coût estimatif doit être certifié par un professionnel agréé, conformément à la politique de la Commission.]**

[(2) La partie du coût imputée aux détenteurs est égale à _____ pour cent (____ %) du coût total des améliorations locales.]



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Imposition de la taxe

5.(1) Une taxe est imposée sur tous les biens fonciers situés dans la réserve [OU la zone d'améliorations locales désignée], conformément au présent règlement administratif.

(2) Quiconque détient une part d'un intérêt dans un bien foncier assujéti à la taxe prévue au présent règlement administratif est solidairement responsable envers la Première Nation de payer la totalité des taxes imposées en vertu de ce règlement pendant l'année d'imposition ainsi que les taxes impayées imposées dans une année d'imposition antérieure, y compris les intérêts, pénalités et frais y afférents.

(3) La taxe d'améliorations locales est basée sur [Note à la Première Nation : Choisir la base d'imposition de la taxe et insérer les taux applicables. Supprimer les options inutiles.]

- une taxe sur la valeur foncière, qui est fondée sur la valeur imposable du bien foncier déterminée conformément au Règlement administratif sur l'évaluation foncière, au taux de _____ dollars (___ \$) par tranche de mille dollars (1 000 \$) de la valeur imposable [OU aux taux suivants pour chaque catégorie de biens fonciers : catégorie 1 - _____ dollars (___ \$) par tranche de mille dollars (1 000 \$) de la valeur imposable, etc.].
- un montant fixe de _____ dollars (___ \$) pour chaque bien foncier.
- la superficie imposable du bien foncier, au taux de _____ dollars (___ \$) par mètre carré de superficie.
- la superficie imposable du bien foncier, au taux de _____ dollars (___ \$) par mètre carré pour les biens fonciers ayant une superficie d'au plus _____ (___) mètres carrés, de _____ dollars (___ \$) par mètre carré pour les biens fonciers ayant une superficie entre _____ (___) mètres carrés et _____ (___) mètres carrés, et de _____ dollars (___ \$) par mètre carré pour les biens fonciers ayant une superficie supérieure à _____ (___) mètres carrés.
- la longueur de façade imposable du bien foncier, au taux de _____ dollars (___ \$) par mètre de longueur de façade.
- la longueur de façade imposable du bien foncier, au taux de _____ dollars (___ \$) par mètre pour les biens fonciers ayant une longueur de façade d'au plus _____ (___) mètres, de _____ dollars (___ \$) par mètre pour les biens fonciers ayant une longueur de façade entre _____ (___) mètres et _____ (___) mètres, et de _____ dollars (___ \$) par mètre pour les biens fonciers ayant une longueur de façade supérieure à _____ (___) mètres.

[(4) La superficie imposable [OU La longueur de façade imposable] d'un bien foncier est calculée par l'administrateur fiscal au moyen de la formule prévue à l'annexe I.]

(5) Le taux de taxe ou la formule de calcul prévus au présent article ne peuvent être modifiés que par une modification apportée au présent règlement administratif.

Durée de la taxe

6. La taxe est imposée à chaque année d'imposition pendant au plus _____ (___) ans.

Échéancier de construction

7.(1) L'échéancier de construction relatif aux améliorations locales, certifié par un professionnel agréé, est annexé au présent règlement administratif à titre d'annexe II.

(2) La Première Nation doit commencer et achever les travaux de construction relatifs aux améliorations locales conformément à l'échéancier de construction et, en tout état de cause, commencer ces travaux dans un délai d'un (1) an suivant la date à laquelle la taxe est exigible la première année où elle est imposée.

Exemptions de taxe [Note à la Première Nation : Supprimer cet article si aucune exemption de taxe]



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ne sera accordée.]

8.(1) Les biens fonciers suivants sont exemptés de la taxe parce que les détenteurs de ces biens ont payé la totalité ou une partie du coût des améliorations locales ou ont déjà fait un paiement à l'égard de ce coût : **[Note à la Première Nation : insérer une description des biens fonciers visés].**

(2) Les biens fonciers suivants sont exemptés de la taxe, et la taxe qui aurait été payée par les détenteurs de ces biens sera acquittée par la Première Nation : **[Note à la Première Nation : insérer une description des biens fonciers visés].**

Paiement

[Note à la Première Nation : Le présent modèle prévoit la perception annuelle de la taxe selon le même échéancier que celui visant les impôts fonciers. La Première Nation peut choisir de suivre un échéancier différent en modifiant en conséquence le libellé du présent règlement administratif.]

9.(1) La taxe est réputée imposée le 1^{er} janvier de chaque année où elle est imposée.

(2) La taxe fait partie des impôts annuels exigibles pour chaque bien foncier et doit être payée par le détenteur au plus tard le _____. **[Note à la Première Nation : Inscrire la même date que celle où les impôts fonciers généraux sont exigibles]** de chaque année où elle est prélevée.

(3) L'administrateur fiscal applique les paiements d'impôts d'abord aux impôts impayés des années d'imposition antérieures, des plus anciennes aux plus récentes, et ensuite aux impôts impayés de l'année d'imposition en cours.

(4) Les paiements de la taxe doivent être faits au bureau de la Première Nation pendant les heures d'ouverture normales, par chèque ou mandat ou en argent comptant.

(5) Les paiements de la taxe faits par chèque ou mandat sont établis à l'ordre de la Première Nation _____.

(6) L'administrateur fiscal rembourse tout paiement en trop de la taxe de la même façon que le remboursement des impôts payés en trop sous le régime du Règlement administratif sur l'imposition foncière.

Paiement par anticipation

[Note à la Première Nation : Il est facultatif, bien que recommandé, d'autoriser les paiements par anticipation. Si ces paiements sont autorisés, cela réduira le montant dont aura besoin la Première Nation pour financer le projet et entraînera une diminution des frais administratifs dans les années ultérieures.]

10.(1) Le détenteur d'un bien foncier assujéti à la taxe peut payer celle-ci par anticipation au plus tard le _____. **[Note à la Première Nation : Il est recommandé d'utiliser la même date que la date d'exigibilité des impôts]** de la première année où la taxe est imposée, en acquittant le montant du paiement par anticipation calculé par l'administrateur fiscal à l'égard de ce bien.

(2) L'administrateur fiscal calcule le montant du paiement par anticipation en multipliant le nombre d'années pendant lesquelles la taxe est payable, par le montant payable chaque année, par un facteur de _____. **[Note à la Première Nation : Il faut calculer ce facteur de manière à éliminer la composante de financement que comporte la taxe d'améliorations locales.]**

Recettes et dépenses

11.(1) Les recettes provenant de la taxe que perçoit la Première Nation, ainsi que les intérêts qu'elles rapportent, doivent servir uniquement à la réalisation des améliorations locales visées.

(2) L'administrateur fiscal établit un compte distinct pour les recettes provenant de la taxe.



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(3) Toute dépense engagée sur les recettes perçues au titre du présent règlement administratif doit être autorisée par un règlement administratif sur les dépenses pris en vertu du paragraphe 83(2) de la Loi.

PARTIE IV

RÔLE DE TAXES D'AMÉLIORATIONS LOCALES ET AVIS DE TAXE

Rôle de taxes

12.(1) L'administrateur fiscal établit un rôle de taxes aux fins de l'imposition de la taxe.

(2) Au plus tard le _____ de chaque année d'imposition subséquente, l'administrateur fiscal met à jour le rôle de taxes conformément à la partie VIII.

(3) Le rôle de taxes est établi sur support papier ou sous forme électronique et contient les renseignements suivants :

- a) le nom et la dernière adresse connue du détenteur de l'intérêt foncier;
- b) une brève description de l'intérêt foncier;
- c) dans le cas où la taxe est basée sur la valeur imposable de l'intérêt foncier, la valeur imposable totale de celui-ci telle qu'elle figure sur le rôle d'évaluation;
- d) la superficie imposable ou la longueur de façade imposable de chaque intérêt foncier, selon le cas, sauf si la taxe est basée sur la valeur imposable ou sur un montant forfaitaire pour chaque bien foncier;
- e) dans le cas où le nom du titulaire d'une charge enregistrée est inscrit sur le rôle d'évaluation à l'égard d'un bien foncier, le nom et l'adresse de cette personne.

(4) Lorsque la taxe est basée sur la superficie imposable ou la longueur de façade imposable, le calcul de la superficie imposable ou de la longueur de façade imposable de chaque intérêt foncier est examiné par un professionnel agréé qui doit certifier que le résultat du calcul est indiqué correctement sur le rôle de taxes.

(5) L'administrateur fiscal peut corriger des erreurs sur le rôle de taxes à tout moment avant la certification de ce rôle en conformité avec la partie VII.

(6) Une fois qu'il a été établi par l'administrateur fiscal, le rôle de taxes est mis à la disposition du public pour consultation au bureau de la Première Nation pendant les heures d'ouverture normales.

(7) À la demande d'un détenteur, l'administrateur fiscal modifie le rôle de taxes mis à la disposition du public pour consultation, en omettant ou en masquant l'adresse du détenteur ou tout autre renseignement le concernant afin de protéger le droit à la vie privée ou la sécurité de celui-ci.

Avis de taxe

13.(1) Si le bien foncier est assujéti à des impôts fonciers en vertu du Règlement administratif sur l'imposition foncière, la taxe d'améliorations locales est :

- a) incluse dans l'avis d'imposition annuel envoyé aux termes de ce règlement;
- b) indiquée séparément des autres taxes ou impôts sur l'avis d'imposition.

(2) Si le bien foncier n'est pas assujéti à des impôts fonciers selon le Règlement administratif sur l'imposition foncière, l'administrateur fiscal envoie par la poste, chaque année où la taxe d'améliorations locales est prélevée, un avis de taxe au détenteur de la même façon qu'un avis d'imposition lui serait envoyé aux termes du Règlement administratif sur l'imposition foncière.

(3) L'avis de taxe envoyé par la poste constitue un relevé et une demande de paiement de la taxe.

(4) L'administrateur fiscal inscrit sur le rôle de taxes la date de mise à la poste de l'avis de taxe.



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PARTIE V

PÉNALITÉS, INTÉRÊTS ET CONTRÔLE D'APPLICATION

Pénalités et intérêts

14.(1) Si la totalité ou une partie des taxes prélevées dans une année est toujours en souffrance après le _____ [Note à la Première Nation : Indiquer la date d'exigibilité], une pénalité de ____ pour cent (____ %) de la partie qu'il reste à payer est ajoutée au montant des taxes impayées de cette année et le montant ainsi ajouté est, à toutes fins utiles, réputé faire partie des taxes. [Note à la Première Nation : la pénalité maximale – imposée une seule fois chaque année – est de dix pour cent (10 %)]

(2) Si la totalité ou une partie des taxes prélevées dans une année est toujours en souffrance après le _____ [Note à la Première Nation : Indiquer la date d'exigibilité], des intérêts sont imposés sur la partie impayée, au taux de ____ pour cent (____ %) par année. [Note à la Première Nation : le taux d'intérêt maximal est de quinze pour cent (15 %) par année]

Perception et contrôle d'application

15.(1) Les taxes imposées en vertu du présent règlement administratif ainsi que les intérêts et pénalités applicables constituent une créance de la Première Nation recouvrable du détenteur devant un tribunal compétent, et leur recouvrement peut être effectué par toute autre méthode autorisée par le Règlement administratif sur l'imposition foncière ou tout autre règlement administratif applicable; à cette fin, les parties XIII, XIV, XV et XVI [Note à la Première Nation : Vérifier que ces parties correspondent aux dispositions sur la perception et le contrôle d'application du Règlement administratif sur l'imposition foncière de la Première Nation] du Règlement administratif sur l'imposition foncière s'appliquent à la perception des taxes impayées et aux mesures de contrôle d'application employées.

(2) Le recours à une méthode de perception et de contrôle d'application n'empêche pas la poursuite du recouvrement par une ou plusieurs autres méthodes.

(3) Une copie de l'avis de taxe indiquant les taxes à payer par une personne, certifiée comme copie conforme par l'administrateur fiscal, constitue une preuve de la dette fiscale de la personne.

PARTIE VI

COMITÉ D'EXAMEN

Constitution du Comité d'examen

16.(1) Lorsqu'un appel est interjeté en vertu des parties VII ou VIII, le Conseil nomme, par résolution, au moins trois (3) personnes à titre de membres du Comité d'examen chargé d'entendre et de trancher les appels et de certifier le rôle de taxes conformément au présent règlement administratif.

(2) Chaque membre du Comité d'examen occupe sa charge pour un mandat de trois (3) ans, sauf s'il démissionne ou est révoqué conformément au présent règlement administratif.

(3) En cas d'absence, de disqualification, d'empêchement ou de refus d'agir d'un membre du Comité d'examen, le Conseil peut nommer comme suppléant une autre personne – par ailleurs qualifiée pour la nomination à titre de membre – qui remplacera le membre jusqu'à ce qu'il reprenne ses fonctions ou que son mandat arrive à expiration, selon la première de ces éventualités à survenir.

Désignation du président

17.(1) Le Conseil désigne, par résolution, un des membres du Comité d'examen à titre de président.

(2) Le président exerce les fonctions suivantes :

- a) superviser et diriger les travaux du Comité d'examen;



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- b) définir les procédures à suivre lors des audiences, qui sont compatibles avec le présent règlement administratif;
- c) faire prêter serment à des personnes ou aux témoins ou recevoir leurs affirmations solennelles avant leur témoignage;
- d) présider les audiences du Comité d'examen.

(3) En cas d'absence ou d'empêchement du président, le Conseil désigne un membre du Comité d'examen pour assurer l'intérim pendant la durée de l'absence ou de l'empêchement du président.

Rémunération et remboursement

18. La Première Nation :

- a) verse une rémunération à chaque membre du Comité d'examen, autre que le président, pour ses services, au taux de _____ dollars (____ \$) par jour pour le temps consacré aux activités liées au Comité d'examen;
- b) verse une rémunération au président du Comité d'examen pour ses services, au taux de _____ dollars (____ \$) par jour pour le temps consacré aux activités liées au Comité d'examen;
- c) rembourse aux membres du Comité d'examen leurs frais de déplacement et faux frais raisonnables nécessairement engagés dans l'exercice de leurs fonctions.

Conflits d'intérêts

19.(1) Ne peut être membre du Comité d'examen la personne qui :

- a) soit a un intérêt personnel ou financier dans le bien foncier faisant l'objet d'un appel;
- b) soit est le chef ou un membre du Conseil;
- c) soit est un employé de la Première Nation;
- d) soit a des transactions financières avec la Première Nation qui pourraient vraisemblablement constituer un conflit d'intérêts ou compromettre sa capacité de trancher les appels de manière équitable et impartiale, comme l'exige le présent règlement administratif.

(2) Pour l'application de l'alinéa (1)a), le fait d'être membre de la Première Nation ne signifie pas nécessairement que la personne a un intérêt personnel ou financier dans le bien foncier faisant l'objet d'un appel.

Responsabilité des membres

20. Dans l'exercice de leurs fonctions au titre du présent règlement administratif, les membres du Comité d'examen sont tenus d'agir fidèlement, honnêtement, impartialement et le mieux possible, et ils ne peuvent divulguer à quiconque les renseignements obtenus en leur qualité de membre, sauf dans l'exécution régulière de leurs fonctions.

Révocation d'un membre

21. Le Conseil peut révoquer la nomination d'un membre du Comité d'examen pour un motif valable, notamment si le membre, selon le cas :

- a) est reconnu coupable d'une infraction au *Code criminel*;
- b) ne se présente pas à trois (3) audiences consécutives du Comité d'examen;
- c) n'accomplit pas ses fonctions au titre du présent règlement administratif de bonne foi et en conformité avec les dispositions de celui-ci.



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Comité de révision des évaluations foncières agissant comme Comité d'examen

22.(1) Malgré l'article 16, le Conseil peut, par résolution, désigner le Comité de révision des évaluations foncières constitué en vertu du Règlement administratif sur l'évaluation foncière pour agir en tant que Comité d'examen.

(2) Lorsque le Conseil désigne, en vertu du paragraphe (1), le Comité de révision des évaluations foncières pour agir en tant que Comité d'examen :

- a) les membres du Comité d'examen sont les mêmes membres dont est composé le Comité de révision des évaluations foncières;
- b) le président est la même personne désignée comme président du Comité de révision des évaluations foncières;
- c) les membres doivent respecter les exigences et les procédures énoncées dans le présent règlement administratif lorsqu'ils agissent en tant que Comité d'examen au titre de celui-ci;
- d) les membres du Comité d'examen reçoivent la même rémunération pour leurs services et le même remboursement de frais que ce que prévoit le Règlement administratif sur l'évaluation foncière à l'égard du Comité de révision des évaluations foncières;
- e) la révocation d'un membre du Comité d'examen en vertu de l'article 21 emporte sa révocation du Comité de révision des évaluations foncières.

PARTIE VII

APPELS DEVANT LE COMITÉ D'EXAMEN

[Note à la Première Nation : Selon le présent modèle, le Comité d'examen entend, s'il y a lieu, les appels relatifs au rôle de taxes au cours de la première année où la taxe d'améliorations locales est imposée. Par la suite, les détenteurs se voient accorder annuellement l'occasion d'interjeter appel de la taxe auprès du Comité d'examen.]

Appels devant le Comité d'examen

23. Avant que la taxe soit imposée pour la première fois, le Comité d'examen entend et tranche tous les appels relatifs au rôle de taxes et certifie le rôle de taxes conformément à la présente partie.

Certification du rôle par l'administrateur fiscal en l'absence d'appels

24. Si aucun appel n'est interjeté au titre de la présente partie, l'administrateur fiscal :

- a) certifie par écrit que le rôle de taxes établi aux termes de l'article 12 a été établi en conformité avec les exigences du présent règlement administratif;
- b) remet au Conseil une copie du rôle de taxes certifié.

Audience du Comité d'examen

25.(1) Au moins vingt et un (21) jours avant la date à laquelle la taxe est exigible dans la première année où elle est imposée, le Conseil fixe les date, heure et lieu de l'audience à laquelle le Comité d'examen entendra les appels relatifs au rôle de taxes.

(2) Au moins quatorze (14) jours avant la date prévue pour l'audience du Comité d'examen, l'administrateur fiscal affiche un avis des date, heure et lieu de l'audience sur le site Web de la Première Nation et dans le bureau administratif de celle-ci.



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Avis de taxe

26. Au moins quatorze (14) jours avant la date prévue pour l'audience du Comité d'examen, l'administrateur fiscal envoie par la poste au détenteur de chaque bien foncier devant être assujéti à la taxe un avis de taxe d'améliorations locales qui contient les renseignements suivants :

- a) les améliorations locales auxquelles se rapporte la taxe qui sera imposée;
- b) la superficie imposable ou la longueur de façade imposable du bien foncier, s'il y a lieu;
- c) le taux ou la formule de calcul de la taxe qui s'applique au bien foncier;
- d) les date, heure et lieu de l'audience du Comité d'examen;
- e) la mention que le rôle de taxes est disponible pour consultation au bureau de la Première Nation pendant les heures d'ouverture normales.

Motifs d'appel

27.(1) Toute personne peut interjeter appel de la taxe auprès du Comité d'examen pour l'un ou plusieurs des motifs suivants :

- a) il y a une erreur ou une omission dans un nom ou une adresse figurant sur le rôle de taxes;
- b) un bien foncier a été omis du rôle de taxes ou y a été inclus par erreur;
- c) il y a une erreur ou une omission dans la superficie imposable ou la longueur de façade imposable d'un bien foncier; **[Note à la Première Nation : Supprimer ce motif d'appel si la taxe n'est pas basée sur la superficie imposable ou la longueur de façade imposable.]**
- d) une exemption a été incorrectement accordée ou refusée. **[Note à la Première Nation : Supprimer ce motif d'appel si le présent règlement administratif ne prévoit pas d'exemptions de taxe.]**

Pour interjeter appel, elle transmet un avis d'appel et une copie de l'avis de taxe d'améliorations locales à l'administrateur fiscal dans les sept (7) jours suivant la date de transmission de l'avis de taxe au détenteur du bien foncier.

(2) Sur réception d'un appel interjeté en vertu du présent article, l'administrateur fiscal en avise sans délai le Conseil et le président et il confirme la tenue de l'audience du Comité d'examen à la date prévue.

(3) Le Comité d'appel, une fois saisi de l'appel interjeté en vertu du présent article, n'a que le pouvoir de modifier le rôle de taxes relativement aux biens fonciers visés par l'appel.

Désistement

28.(1) Le plaignant peut se désister de l'appel interjeté en vertu de la présente partie en remettant un avis de désistement à l'administrateur fiscal.

(2) Sur réception de l'avis de désistement, l'administrateur fiscal l'achemine au président du Comité d'examen.

(3) Si l'avis de désistement est reçu avant le début de l'audience, le président est tenu d'accepter le désistement et d'annuler l'audience relative à l'appel.

(4) Si l'avis de désistement est reçu après le début de l'audience, le Comité d'examen est tenu de rejeter l'appel.

Audiences

29.(1) Le quorum est constitué par la majorité des membres du Comité d'examen.

(2) S'il n'y a pas quorum des membres du Comité d'examen à l'heure à laquelle une audience doit avoir lieu, l'audience est reportée au jour ouvrable suivant, et ainsi de suite, de jour en jour, jusqu'à ce qu'il y ait quorum.



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(3) Le Comité d'examen peut tenir ses audiences selon toute combinaison de moyens écrits, électroniques et oraux.

(4) Le Comité d'examen donne à toutes les parties l'occasion de se faire entendre à l'audience.

(5) Lors d'une audience orale, toute partie peut convoquer et interroger des témoins, présenter des éléments de preuve et des mémoires et contre-interroger les témoins, selon ce qui est raisonnablement nécessaire pour assurer une divulgation entière et équitable de toutes les questions pertinentes concernant l'objet de l'appel.

(6) Une partie peut être représentée par un conseiller ou un agent et peut soumettre des exposés des faits, du droit et des questions de compétence.

(7) Le Comité d'examen peut limiter de façon raisonnable la durée de l'interrogatoire ou du contre-interrogatoire d'un témoin s'il est convaincu qu'elle est suffisante pour assurer une divulgation entière et équitable de toutes les questions pertinentes concernant l'objet de l'appel.

(8) Le Comité d'examen peut interroger tout témoin qui présente un témoignage à l'audience.

(9) Le Comité d'examen peut recevoir et accepter tous renseignements qu'il juge pertinents, nécessaires et appropriés, que ces renseignements soient admissibles ou non devant un tribunal judiciaire.

(10) Dans un appel, le fardeau de la preuve incombe à la personne qui interjette appel.

(11) L'audience orale est publique à moins que le Comité d'examen ne décide, à la demande d'une partie, de tenir l'audience à huis clos.

(12) Le Comité d'examen peut :

- a) entendre tous les appels le même jour ou ajourner à l'occasion jusqu'à ce que tous les appels aient été entendus et tranchés;
- b) entendre un appel même en l'absence du plaignant;
- c) ajourner une audience à tout moment pendant celle-ci.

(13) Si deux (2) ou plusieurs appels visent la même question ou des questions semblables, le Comité d'examen peut combiner les appels, en tout ou en partie, entendre les appels en même temps ou l'un immédiatement à la suite de l'autre, ou suspendre un ou plusieurs des appels jusqu'à ce qu'une décision soit rendue à l'égard d'un autre de ces appels.

(14) Sous réserve des autres dispositions du présent règlement administratif, le Comité d'examen a le pouvoir de régir ses propres procédures pour faciliter le règlement juste et rapide des questions dont il est saisi.

Parties à un appel

30. Les parties à un appel sont les suivantes :

- a) le plaignant;
- b) le détenteur de l'intérêt foncier s'il ne s'agit pas du plaignant;
- c) l'administrateur fiscal;
- d) toute personne qui, de l'avis du Comité d'examen, peut être touchée par l'appel.

Maintien de l'ordre pendant l'audience

31.(1) Le Comité d'examen peut, lors d'une audience orale, rendre les ordonnances ou donner les directives qu'il juge nécessaires pour maintenir l'ordre à l'audience.



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(2) Sans que soit limitée la portée du paragraphe (1), le Comité d'examen peut, par ordonnance, imposer des restrictions sur la participation ou la présence d'une personne à une audience et il peut interdire à une personne de continuer à participer ou à assister à une audience jusqu'à nouvel ordre de sa part.

Rejet sans préavis

32.(1) À tout moment après avoir reçu l'avis d'appel, le Comité d'examen peut rejeter l'appel en tout ou en partie s'il juge, selon le cas :

- a) que l'appel ne relève pas de sa compétence;
- b) que l'appel n'a pas été déposé dans le délai applicable;
- c) que le plaignant n'a pas poursuivi l'appel avec diligence ou ne s'est pas conformé à une ordonnance du Comité d'examen.

(2) Avant de rejeter l'appel en tout ou en partie en vertu du paragraphe (1), le Comité d'examen donne au plaignant la possibilité de lui présenter des observations.

(3) Le Comité d'examen consigne dans un dossier sa décision de rejeter l'appel en vertu du paragraphe (1) et transmet une copie du dossier à toutes les parties.

Décisions du Comité d'examen

33.(1) Une décision de la majorité des membres constitue une décision du Comité d'examen et, en cas d'égalité, la décision du président l'emporte.

(2) Si un membre du Comité d'examen est empêché pour quelque raison d'exercer ses fonctions, les autres membres peuvent continuer à entendre et trancher l'appel, et le siège vacant n'invalide pas l'audience.

(3) Dans les dix (10) jours suivant la fin de l'audience, le président consigne dans un dossier la décision du Comité d'examen et transmet à l'administrateur fiscal les renseignements nécessaires pour qu'il modifie le rôle de taxes et envoie les avis prévus à l'article 35.

(4) Dans les dix (10) jours suivant la réception des renseignements visés au paragraphe (3), l'administrateur fiscal modifie le rôle de taxes conformément aux instructions du président et transmet à ce dernier la version modifiée du rôle de taxes.

Certification du rôle de taxes par le président

34.(1) Le président examine la version modifiée du rôle de taxes transmise conformément au paragraphe 33(4) afin de vérifier que les modifications ordonnées ont été apportées.

(2) Si le président confirme que les modifications ordonnées ont été apportées, il certifie le rôle de taxes et transmet à l'administrateur fiscal une copie du rôle de taxes certifié.

(3) Sur réception du rôle de taxes certifié conformément au paragraphe (2), l'administrateur fiscal en remet une copie au Conseil.

Avis aux plaignants

35.(1) Dans les dix (10) jours suivant la certification du rôle de taxes conformément à l'article 34, l'administrateur fiscal envoie par la poste un avis de la décision du Comité d'examen aux personnes suivantes :

- a) le détenteur du bien foncier visé par la décision;
- b) le plaignant s'il ne s'agit pas du détenteur du bien foncier.

(2) L'avis visé au paragraphe (1) indique également que le plaignant a le droit de demander une révision judiciaire, par un tribunal compétent, de la décision du Comité d'examen.



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PARTIE VIII

MISE À JOUR DU RÔLE DE TAXES D'AMÉLIORATIONS LOCALES

Mise à jour obligatoire par l'administrateur fiscal

36. Chaque année suivant la première année où la taxe est imposée, l'administrateur fiscal est tenu de mettre à jour le rôle de taxes afin de tenir compte :

- a) de tout changement survenu depuis l'année précédente relativement aux questions mentionnées au paragraphe 12(3);
- b) des changements résultant de l'un ou l'autre des événements suivants, de sorte que chaque nouveau bien foncier soit assujéti à sa juste part de la taxe :
 - (i) le lotissement d'un bien foncier,
 - (ii) la consolidation de deux (2) ou plusieurs biens fonciers.

Avis annuel aux détenteurs

37. Chaque année suivant la première année où la taxe est imposée, l'administrateur fiscal affiche sur le site Web de la Première Nation ou dans le bureau administratif de celle-ci un avis indiquant :

- a) que le rôle de taxes de cette année est mis à la disposition du public pour consultation au bureau de la Première Nation pendant les heures d'ouverture normales;
- b) que la personne qui détient un bien foncier figurant sur le rôle de taxes peut demander que le rôle soit modifié relativement à une question mentionnée au paragraphe 27(1);
- c) la date et l'heure limites auxquelles une demande peut être présentée afin d'être prise en considération pour cette année.

Demande de modification du rôle de taxes

38.(1) La personne qui détient un bien foncier inscrit sur le rôle de taxes peut demander que ce rôle soit modifié relativement à une question mentionnée au paragraphe 27(1), en transmettant une demande de modification du rôle de taxes à l'administrateur fiscal avant la date et l'heure limites indiquées dans l'avis donné conformément à l'article 37.

(2) La demande présentée en vertu du paragraphe (1) ne peut viser que le bien foncier détenu par le demandeur.

(3) Le détenteur ne peut présenter une demande au titre du paragraphe (1) à l'égard d'une modification qu'il a demandée dans une année antérieure.

(4) S'il n'apporte pas la modification demandée en vertu du paragraphe (1), l'administrateur fiscal transmet un avis du refus de modifier le rôle de taxes d'améliorations locales au détenteur du bien foncier visé par la demande.

Appels devant le Comité d'examen

39.(1) Le détenteur qui reçoit un avis du refus de modifier le rôle de taxes d'améliorations locales peut interjeter appel de la décision en transmettant un avis d'appel à l'administrateur fiscal dans les trente (30) jours suivant la date de réception de l'avis du refus, pourvu que l'appel :

- a) soit fondé sur l'un ou plusieurs des motifs énumérés au paragraphe 27(1);
- b) vise le bien foncier qu'il détient.

(2) Une fois saisi d'un appel interjeté conformément au paragraphe (1), l'administrateur fiscal en avise le Conseil et ce dernier réunit un Comité d'examen chargé d'entendre et de trancher l'appel; la partie VII s'applique alors à cette fin.



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(3) Le Comité d'examen chargé d'entendre l'appel interjeté en vertu du présent article n'a que le pouvoir de modifier le rôle de taxes relativement aux biens fonciers visés par l'appel.

(4) Si aucun appel n'est interjeté selon le présent article, l'administrateur fiscal :

- a) certifie par écrit que le rôle de taxes dans sa version modifiée conformément à la présente partie a été établi en conformité avec les exigences du présent règlement administratif;
- b) remet au Conseil une copie du rôle de taxes certifié.

Validité du rôle de taxes

40. Le rôle de taxes initial, dans sa version certifiée par l'administrateur fiscal ou le président, est valide et lie les parties visées jusqu'à ce qu'il soit mis à jour conformément au présent règlement administratif à chaque année subséquente; toute mise à jour du rôle de taxes certifiée par l'administrateur fiscal ou le président est valide et lie les parties visées jusqu'au prochain rôle de taxes certifié conformément au présent règlement administratif, indépendamment :

- a) de tout défaut, erreur ou omission que peut contenir le rôle de taxes ou qui s'y rapporte;
- b) de tout défaut, erreur ou inexactitude dans un avis donné;
- c) de toute omission de poster ou de transmettre un avis.

PARTIE IX

DISPOSITIONS GÉNÉRALES

Communication de renseignements

41.(1) L'administrateur fiscal ou toute autre personne ayant la garde ou le contrôle de renseignements ou d'archives obtenus ou créés en vertu du présent règlement administratif ne peut communiquer ces renseignements ou ces archives sauf, selon le cas :

- a) dans le cadre de l'application du présent règlement administratif ou de l'exercice de fonctions aux termes de celui-ci;
- b) dans le cadre d'une procédure devant le Comité d'examen ou un tribunal judiciaire, ou aux termes d'une ordonnance judiciaire;
- c) en conformité avec le paragraphe (2).

(2) L'administrateur fiscal peut communiquer des renseignements confidentiels concernant un bien foncier à l'agent du détenteur du bien si la communication de ces renseignements a été autorisée par écrit par le détenteur.

(3) L'agent ne peut utiliser les renseignements communiqués aux termes du paragraphe (2) qu'aux fins autorisées par écrit par le détenteur du bien foncier.

Communication aux fins de recherche

42. Malgré l'article 41, le Conseil peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, pourvu que :

- a) ces renseignements et ces archives ne contiennent pas de renseignements sous une forme permettant d'identifier des individus ni de renseignements commerciaux permettant d'identifier des entreprises;
- b) dans le cas où la recherche ne peut vraisemblablement être effectuée que si les renseignements sont fournis sous une forme permettant d'identifier des individus ou des entreprises, le tiers ait signé une entente avec le Conseil dans laquelle il s'engage à se conformer aux exigences du Conseil concernant l'utilisation, la confidentialité et la sécurité des renseignements.



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Validité

43. Aucune disposition du présent règlement administratif ne peut être annulée ou invalidée, et l'obligation d'une personne de payer la taxe ou tout autre montant exigé aux termes du présent règlement administratif ne peut être modifiée, en raison :

- a) d'une erreur ou d'une omission dans une décision prise par l'administrateur fiscal;
- b) d'une erreur ou d'une omission commise dans le rôle de taxes ou tout avis donné sous le régime du présent règlement administratif;
- c) du défaut de la part de la Première Nation, de l'administrateur fiscal ou du Comité d'examen de prendre des mesures dans le délai prévu.

Restriction

44.(1) Nul ne peut engager une action ou une procédure en vue du remboursement des sommes versées à la Première Nation, que ce soit dans le cadre d'une contestation ou autrement, au titre d'une demande, valide ou invalide, concernant les taxes ou tout autre montant payé aux termes du présent règlement administratif, après l'expiration d'un délai de six (6) mois suivant la date du paiement.

(2) Si aucune action ou procédure n'est engagée dans le délai prévu au présent article, les sommes versées à la Première Nation sont réputées avoir été versées de plein gré par l'intéressé.

Avis

45.(1) Lorsque le présent règlement administratif exige la remise ou la transmission par la poste d'un avis ou qu'il ne précise pas le mode de transmission, l'avis est transmis, selon le cas :

- a) par la poste, à l'adresse postale habituelle du destinataire ou à son adresse indiquée sur le rôle de taxes;
- b) si l'adresse du destinataire est inconnue, par affichage d'une copie de l'avis dans un endroit bien en vue sur le bien foncier du destinataire;
- c) par remise de l'avis en mains propres ou par service de messagerie au destinataire, ou à son adresse postale habituelle ou à l'adresse indiquée sur le rôle de taxes.

(2) Sauf disposition contraire du présent règlement administratif :

- a) l'avis transmis par la poste est réputé reçu le cinquième jour suivant sa mise à la poste;
- b) l'avis affiché sur un bien foncier est réputé reçu le deuxième jour après avoir été affiché;
- c) l'avis remis en mains propres est réputé reçu au moment de sa remise.

Interprétation

46.(1) Les dispositions du présent règlement administratif sont dissociables. Si une disposition du présent règlement administratif est pour quelque raison déclarée invalide par une décision d'un tribunal compétent, elle est alors retranchée de ce règlement et la décision du tribunal ne porte pas atteinte à la validité des autres dispositions de celui-ci.

(2) Les dispositions du présent règlement administratif exprimées au présent s'appliquent à la situation du moment.

(3) Dans le présent règlement administratif, le pluriel ou le singulier s'appliquent, le cas échéant, à l'unité et à la pluralité.

(4) Le présent règlement administratif est censé apporter une solution de droit et s'interprète de la manière la plus équitable et la plus large qui soit compatible avec la réalisation de ses objectifs.



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(5) Les renvois dans le présent règlement administratif à un texte législatif sont réputés se rapporter à sa version éventuellement modifiée et visent tous les règlements d'application de ce texte.

(6) Les intertitres ne font pas partie du présent règlement administratif, n'y figurant que pour faciliter la consultation.

Entrée en vigueur

47. Le présent règlement administratif entre en vigueur dès son approbation par le ministre des Affaires indiennes et du Nord canadien.

LE PRÉSENT RÈGLEMENT ADMINISTRATIF EST DÛMENT ÉDICTÉ par le Conseil le _____ jour de _____ 20__, à _____, dans la province de _____.

Le quorum du Conseil est constitué de _____ (____) membres du Conseil.

[Nom]
Chef [inscrire le nom au complet]

[Nom]
Conseiller [inscrire le nom au complet]

[Nom]
Conseiller [inscrire le nom au complet]

[Nom]
Conseiller [inscrire le nom au complet]



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ANNEXE I

CALCUL DE LA SUPERFICIE IMPOSABLE [LONGUEUR DE FAÇADE IMPOSABLE]

[Note à la Première Nation : Supprimer cette annexe si elle ne s'applique pas.]

[Note à la Première Nation : S'il y a lieu, énoncer les règles de calcul de la longueur de façade ou celles applicables aux parcelles irrégulières ou à toute autre caractéristique physique qui peut avoir une incidence sur le calcul.]



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ANNEXE II
ÉCHÉANCIER DE CONSTRUCTION

[Note à la Première Nation : L'échéancier de construction doit être certifié par un professionnel agréé attestant qu'il comporte tous les éléments essentiels de la conception et de la construction des améliorations locales et qu'il prévoit un délai raisonnable et réalisable pour l'achèvement des travaux nécessaires.]



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ANNEXE III

AVIS DE TAXE D'AMÉLIORATIONS LOCALES

À : _____

ADRESSE : _____

DÉSIGNATION DU BIEN FONCIER : _____

PRENEZ AVIS que, conformément au *Règlement administratif sur la taxe d'améliorations locales* (_____) de la Première Nation _____ (20__), l'administrateur fiscal de la Première Nation _____ a établi le rôle de taxes d'améliorations locales.

PRENEZ AVIS que : **[Note à la Première Nation : Remplir cette partie de manière à ce qu'elle corresponde au libellé du règlement administratif.]**

La taxe d'améliorations locales est imposée relativement aux [décrire les améliorations locales].

Cette taxe est basée sur [la valeur imposable du bien foncier / la longueur de façade imposable du bien foncier / la superficie imposable du bien foncier / un montant fixe pour chaque bien foncier].

[La superficie imposable [La longueur de façade imposable] du bien foncier est de : _____ (____) mètres [carrés].]

PRENEZ AVIS que le rôle de taxes d'améliorations locales est mis à la disposition du public pour consultation au bureau de la Première Nation _____, situé au [adresse], pendant les heures d'ouverture normales.

PRENEZ AVIS que vous pouvez interjeter appel de l'imposition de cette taxe sur votre bien foncier auprès du Comité d'examen, pour l'un ou plusieurs des motifs suivants :

1. il y a une erreur ou une omission dans un nom ou une adresse figurant sur le rôle de taxes d'améliorations locales;
2. un bien foncier a été omis de ce rôle ou y a été inclus par erreur;
3. il y a une erreur ou une omission dans la superficie imposable ou la longueur de façade imposable du bien foncier;
4. une exemption a été incorrectement accordée ou refusée.

Pour interjeter appel, vous devez, dans les sept (7) jours suivant la date de transmission du présent avis, transmettre un avis d'appel établi en la forme prévue dans le *Règlement administratif sur la taxe d'améliorations locales* (_____) de la Première Nation _____ (20__), accompagné d'une copie du présent avis, à l'administrateur fiscal à l'adresse suivante : [insérer l'adresse]. L'avis d'appel doit être signé par le détenteur du bien foncier ou son agent et doit préciser l'adresse postale où peuvent être envoyés les avis destinés au plaignant.

ET PRENEZ AVIS que les date, heure et lieu suivants ont été fixés pour l'audition par le Comité d'examen des appels relatifs au rôle de taxes d'améliorations locales :

_____ 20__, à _____ h, au

_____ [lieu]

Si vous avez des questions ou des préoccupations concernant le présent avis et la taxe qui sera imposée sur votre bien foncier pour [décrire les améliorations locales], vous pouvez communiquer directement avec l'administrateur fiscal de la Première Nation _____.



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Administrateur fiscal de la Première Nation _____

Fait le _____ 20__.



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ANNEXE IV
AVIS D'APPEL

À : L'administrateur fiscal de la Première Nation _____
[adresse]

EN VERTU du *Règlement administratif sur la taxe d'améliorations locales* (_____) de la
Première Nation _____ (20___), j'interjette appel de la taxe d'améliorations locales imposée sur
le bien foncier désigné comme _____.

Une copie de l'avis de taxe d'améliorations locales est jointe au présent avis.

Les motifs de l'appel sont les suivants :

- (1)
- (2)
- (3)

(préciser les motifs de l'appel en donnant le plus de détails possible)

Adresse postale du plaignant où doivent être envoyés les avis relatifs au présent appel :

Nom et adresse de tout représentant agissant au nom du plaignant relativement au présent appel :

Nom du plaignant (inscrire en lettres moulées)

Signature du plaignant (ou de son représentant)

Fait le _____ 20__.

NOTE : Une copie de l'avis de taxe d'améliorations locales ou de l'avis du refus de modifier le rôle de
taxes d'améliorations locales, selon le cas, doit accompagner le présent avis d'appel.



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ANNEXE V

AVIS DU REFUS DE MODIFIER LE RÔLE DE TAXES D'AMÉLIORATIONS LOCALES

À : _____

ADRESSE : _____

DÉSIGNATION DU BIEN FONCIER : _____

PRENEZ AVIS qu'à la suite de votre demande de modification du rôle de taxes d'améliorations locales, datée du _____ 20__, l'administrateur fiscal n'a pas apporté la modification demandée.

PRENEZ AVIS que vous pouvez interjeter appel du refus de modifier le rôle de taxes d'améliorations locales auprès du Comité d'examen. Seul le détenteur du bien foncier peut interjeter appel, et uniquement pour l'un ou plusieurs des motifs suivants :

- (1) il y a une erreur ou une omission dans un nom ou une adresse figurant sur le rôle de taxes d'améliorations locales;
- (2) un bien foncier a été omis de ce rôle ou y a été inclus par erreur;
- (3) il y a une erreur ou une omission dans la superficie imposable ou la longueur de façade imposable du bien foncier;
- (4) une exemption a été incorrectement accordée ou refusée.

Pour interjeter appel, vous devez, dans les trente (30) jours suivant la date de mise à la poste du présent avis, transmettre un avis d'appel établi en la forme prévue dans le *Règlement administratif sur la taxe d'améliorations locales* (_____) de la Première Nation _____ (20__), accompagné d'une copie du présent avis, à l'administrateur fiscal à l'adresse suivante : [insérer l'adresse]. L'avis d'appel doit être signé par le détenteur du bien foncier ou son agent et doit préciser l'adresse postale où peuvent être envoyés les avis destinés au plaignant.

ET PRENEZ AVIS que vous recevrez par la suite un avis vous informant des date, heure et lieu de l'audience à laquelle le Comité d'examen entendra votre appel concernant le rôle de taxes d'améliorations locales.

Administrateur fiscal de la Première Nation _____

Fait le _____ 20__.



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ANNEXE VI

DEMANDE DE MODIFICATION DU RÔLE DE TAXES D'AMÉLIORATIONS LOCALES

À : L'administrateur fiscal de la Première Nation _____

[adresse]

EN VERTU du *Règlement administratif sur la taxe d'améliorations locales* (_____) de la Première Nation _____ (20__), je demande que le rôle de taxes d'améliorations locales soit modifié relativement au bien foncier suivant :

[désignation du bien foncier figurant au rôle de taxes d'améliorations locales]

La demande de modification du rôle de taxes d'améliorations locales est fondée sur les motifs suivants :

(1)

(2)

(3)

(préciser les motifs de la demande en donnant le plus de détails possible)

Adresse postale du détenteur où doit être envoyée la décision sur la modification :

Nom du demandeur (inscrire en lettres moulées)

Signature du demandeur (ou de son représentant)

Fait le _____ 20__.



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ANNEXE VII
AVIS DE DÉSISTEMENT

À : L'administrateur fiscal de la Première Nation _____
[adresse]

EN VERTU du *Règlement administratif sur la taxe d'améliorations locales* (_____) de la
Première Nation _____ (20__), je me désiste de l'appel interjeté à l'égard de la taxe
d'améliorations locales imposée sur le bien foncier suivant :

[désignation du bien foncier figurant sur l'avis de taxe d'améliorations locales]

Nom du plaignant (en lettres moulées)

Signature du plaignant (ou de son représentant)

Fait le _____ 20__.



Mise à jour 2018 10 30

ANNEXE VIII
CARTE DE LA ZONE D'AMÉLIORATIONS LOCALES DÉSIGNÉE
ET LISTE DES BIENS FONCIERS



**STANDARDS FOR
FIRST NATION ANNUAL TAX RATES LAWS, 2017**

[Consolidated to 2018-06-29]

**PART I
PREAMBLE**

WHEREAS:

- A. Section 35 of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

**PART II
PURPOSE**

These Standards set out the requirements that must be met for First Nation tax rates laws enacted under subparagraph 5(1)(a)(ii) and subsection 10(1) of the Act. These Standards are used by the Commission in its review and approval of First Nations' tax rates laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

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

**PART III
AUTHORITY AND PUBLICATION**

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

**PART IV
APPLICATION**

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

**PART V
CITATION**

These Standards may be cited as the *Standards for First Nation Annual Tax Rates Laws, 2017*.

PART VI DEFINITIONS

In these Standards:

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

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

“annual rate of national inflation” means the change in the Annual Average Consumer Price Index for Canada, All-Items, maintained by Statistics Canada;

“assessed value” means the value of an interest in land for assessment purposes, as determined under an assessment law;

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

“average tax bill” means either

(a) the mean of the tax bills of all taxpayers in a property class, net of all grants; or

(b) the median tax bill of a representative taxpayer in a property class, net of all grants;

“Commission” means the First Nations Tax Commission established under the Act;

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

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

“Law” means a tax rates law enacted under subparagraph 5(1)(a)(ii) of the Act;

“property class” means each of the categories of property established in the First Nation’s assessment law for the purposes of assessment and taxation;

“Province” refers to the province in which the reserve is situated;

“reference jurisdiction” means a taxing jurisdiction, located adjacent to the First Nation, that is identified for the purpose of comparing a First Nation’s tax rates;

“reference jurisdiction transition plan” means a plan that meets the requirements of section 11;

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

“tax district” means a tax district established in a First Nation’s taxation law;

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

“taxable property” has the meaning given to that term in the Taxation Law Standards;

“taxation law” means a law made under paragraphs 5(1)(a) and (e) of the Act, but does not include a property transfer tax law;

“Taxation Law Standards” means the Commission *Standards for First Nation Property Taxation Laws*; and

“transition period” has the meaning given to that term in the Taxation Law Standards.

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

PART VII STANDARDS

1. Setting Tax Rates

1.1 Except as provided in subsection 1.2 and section 3, the Law must set a single tax rate for each property class.

1.2 The Law may set multiple tax rates in a property class where multiple tax rates are set in the First Nation's reference jurisdiction, provided the Law

- (a) sets the same number of tax rates in each property class that are set in the reference jurisdiction; and
- (b) uses the same criteria that are used in the reference jurisdiction for the application of those tax rates in each property class.

1.3 The Law must set for each property class a tax rate as

- (a) a rate for each dollar (\$1) of assessed value;
- (b) a rate for each one hundred dollars (\$100) of assessed value; or
- (c) a mill rate for each one thousand dollars (\$1000) of assessed value.

1.4 As an exception to subsection 1.3, a Law may set a tax rate for a property class on a different basis where

- (a) the First Nation set a tax rate within that property class on a different basis at the time of being scheduled under the Act; or
- (b) the First Nation's reference jurisdiction sets a tax rate on a different basis within that property class.

1.5 For clarity, the requirement to set a tax rate does not apply to a property class where there are no assessable properties in that class.

2. Application of Tax Rates

Except as provided in sections 3 and 4,

- (a) the Law must provide that taxes must be levied on each taxable property by applying the applicable tax rate against the assessed value of the taxable property; and
- (b) the Law must provide for the tax rate in each property class to be applied equally to all taxable property in that class.

3. Tax Districts and Multiple Reference Jurisdictions

3.1 Where a First Nation has established one (1) or more tax districts,

- (a) the First Nation may set a tax rate for each property class in each tax district; and
- (b) the requirements in these Standards respecting setting tax rates and establishing minimum tax must be interpreted to apply separately within each tax district.

3.2 Where a First Nation has multiple reserves and has more than one (1) reference jurisdiction in respect of its reserves, the Law may set different tax rates for different reserves, provided that those reserves with the same reference jurisdiction must have the same tax rate in each property class.

4. Minimum Tax

Where a First Nation's taxation law provides that a minimum tax may be established in one or more property classes,

- (a) the Law may, despite section 2, establish a minimum amount of tax to be levied on taxable property within one or more property classes; and
- (b) the amount of the minimum tax must not exceed one hundred dollars (\$100), except as provided in section 5.

5. Exceptions to Minimum Tax Limit

5.1 The Law may establish a minimum tax in an amount greater than one hundred dollars (\$100) where required to create a fair taxation regime because of one or more of the following circumstances:

- (a) the First Nation had established a higher minimum tax amount in its taxation regime existing at the time of being scheduled under the Act;
- (b) the First Nation wishes to harmonize with minimum tax amounts established in the Province or the reference jurisdiction; and
- (c) the First Nation's costs of providing services to properties with lower assessed values exceeds one hundred dollars (\$100).

5.2 As an exception to subsection 5.1, where a First Nation has included transition provisions in its taxation law in accordance with section 4 of the Taxation Law Standards, in each year of the transition period the Law must establish a minimum tax that is equal to the service fee charged by the First Nation in the year prior to its first taxation year.

6. Rate Setting in First Taxation Year

Where a First Nation is exercising property taxation jurisdiction for the first time, the First Nation must apply the same assessment practices as the former taxing authority, or the reference jurisdiction where there is no former taxing authority, and the Law must

- (a) set tax rates that do not exceed those set by the former taxing authority in the current year; or
- (b) set tax rates that do not exceed those set by the reference jurisdiction in the current year, where there is no former taxing authority.

7. Rate Setting in Subsequent Years Using Average Tax Bill

7.1 In the second and all subsequent years that a First Nation exercises property taxation powers, the Law must set tax rates based on the First Nation's budget for the expenditure of local revenues that, when applied, result in an average tax bill for each property class that has not increased from the previous year by more than

- (a) the annual rate of national inflation from the previous year; or
- (b) the average tax bill increase for each property class in the reference jurisdiction from the previous year.

7.2 For the purposes of subsection 7.1, where a representative taxpayer is used to determine the average tax bill,

- (a) that taxpayer must have been a taxpayer in the previous year and must be a taxpayer in the current year; and

(b) a change in the assessed value of the property held by that taxpayer from the previous year that is attributable to new construction, to the addition of lands to the property, or that results from an assessment appeal, must be excluded when determining the average tax bill increase.

7.3 For the purposes of subsection 7.1, where the mean of the tax bills of all taxpayers is used to determine the average tax bill,

(a) each taxpayer must have been a taxpayer in the previous year and must be a taxpayer in the current year; and

(b) any changes in assessed values to properties in that property class that are attributable to new construction, to the addition of lands to properties, or that result from assessment appeals, must be excluded when determining the average tax bill increase.

7.4 For the purposes of subsection 7.1, where the assessed value of a property is determined using a rate set by reference to a provincial regulation,

(a) that property may be excluded when determining the average tax bill increase in a property class; or

(b) the average tax bill may be calculated by excluding any increases or decreases in the assessed value of that property from the previous year to the current year.

8. Rate Setting in Subsequent Years Using Reference Jurisdiction

8.1 As an alternative to the approach set out in subsection 7.1, the Law may set tax rates that are identical to the tax rates set in the reference jurisdiction in the current year and the immediately preceding year, including by setting the same number of tax rates where the reference jurisdiction sets multiple tax rates within a property class.

8.2 Where a Law sets tax rates as provided in subsection 8.1, the First Nation must use assessment practices that are identical to the reference jurisdiction in the current year and the immediately preceding year.

9. Rate Setting Where First Nation has Transition Provisions in Taxation Law

9.1 Where a First Nation has included transition provisions in its taxation law in accordance with section 4 of the Taxation Law Standards, in each year of the transition period the Law must set tax rates for the applicable property classes that are consistent with those transition provisions, and sections 6, 7 and 8 do not apply.

9.2 Where subsection 9.1 applies and a Law sets a tax rate that is not consistent with the transition provisions in the First Nation's taxation law, the First Nation may provide justification of the rate for Commission consideration on the basis set out in paragraph 10.1(c).

10. Justifications for Additional Rate Increases

10.1 Where a Law sets a tax rate that does not meet the criteria set out in subsection 7.1, the First Nation may provide justification of the rate for Commission consideration, on one (1) or more of the following bases:

(a) the First Nation's costs of providing local services, such as water, sewer, waste collection, fire protection and roads, have increased significantly from the previous year;

(b) the rate is consistent with the First Nation's reference jurisdiction transition plan; and

(c) the taxpayers in the affected property class support the proposed rate.

10.2 Where a First Nation proposes to justify a tax rate under paragraph 10.1(a), the First Nation must provide to the Commission a signed service agreement evidencing the increased costs, or written evidence of the increased costs signed by the First Nation’s chief financial officer.

10.3 Where a First Nation proposes to justify a tax rate under paragraph 10.1(c), the First Nation must provide to the Commission letters of support from individual taxpayers or taxpayer associations representing

- (a) at least fifty percent (50%) of the taxpayers in that property class; and
- (b) taxpayers holding at least fifty percent (50%) of the total assessed values in that property class.

11. Justification on the Basis of Transition to Reference Jurisdiction Rate-Setting

A First Nation that proposes to justify an increase in its tax rates in one or more property classes in order to transition to setting tax rates that are identical to the reference jurisdiction must develop a reference jurisdiction transition plan that

- (a) provides a justification for the proposed increases in tax rates that relates either to providing a higher level of local services to the taxpayers, or to building new or replacement local service infrastructure; and
- (b) sets out how tax rates will increase incrementally in one (1) or more property classes over a period of not more than five (5) years in order to match the reference jurisdiction rates in all property classes.

[am. FNTC Resolution 2018-06-25.]

12. [am. FNTC Resolution 2018-06-25.]

PART VIII

STANDARDS FOR AGRICULTURAL PROPERTIES IN THE PROVINCE OF SASKATCHEWAN

13. Application of this Part

13.1 This Part applies to the setting of tax rates for agricultural property where a First Nation’s property taxation law provides for taxation on the basis of the taxable area of the agricultural property.

13.2 Where this Part applies to the setting of tax rates in a property class, Part VII does not apply to the setting of tax rates in that property class.

14. Rate Setting Per Acre

14.1 The Law must set a single tax rate in a property class that is equal to or less than the amount levied per acre in the same property class in the reference jurisdiction.

14.2 For the purposes of subsection 14.1, the amount levied per acre in the reference jurisdiction must be determined by dividing the total property tax revenues within the property class by the total number of acres of property within that property class.

15. No Minimum Tax

A Law must not establish a minimum tax in a property class to which this Part applies.

PART IX

REVOCATION AND COMING INTO FORCE

Revocation

The *Standards for First Nation Tax Rates Laws, 2016* that were established and effective as of April 1, 2016, are revoked.

Coming Into Force



These Standards are established and in effect as of June 28, 2017.

PART IX
ENQUIRIES

All enquiries respecting these Standards should be directed to:

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



NORMES RELATIVES AUX LOIS ANNUELLES SUR LES TAUX D'IMPOSITION DES PREMIÈRES NATIONS (2017)

[Codifiées le 2018-06-29]

PARTIE I PRÉAMBULE

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales édictés en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à réaliser une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

PARTIE II OBJET

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs sur les taux d'imposition foncière des premières nations édictés en vertu du sous-alinéa 5(1)a)(ii) et de l'article 10 de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur les taux d'imposition des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

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

PARTIE III AUTORISATION ET PUBLICATION

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

PARTIE IV APPLICATION

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

PARTIE V TITRE

Les présentes normes peuvent être citées sous le titre : *Normes relatives aux lois annuelles sur les taux d'imposition des premières nations (2017)*.

PARTIE VI

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « bien foncier agricole » Intérêt foncier classé dans l'une ou l'autre des catégories de biens fonciers « terres et améliorations non arables » et « autres terres et améliorations agricoles » en Saskatchewan.
- « catégorie de biens fonciers » Chacune des catégories de biens fonciers établies par le texte législatif sur l'évaluation foncière d'une première nation aux fins de l'évaluation et de l'imposition foncières.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « district fiscal » District fiscal établi dans le texte législatif sur l'imposition foncière d'une première nation.
- « intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.
- « Loi » La *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « Normes relatives aux lois sur l'imposition foncière » Les *Normes relatives aux lois sur l'imposition foncière des premières nations*, établies par la Commission.
- « période de transition » S'entend au sens des Normes relatives aux lois sur l'imposition foncière.
- « plan de transition » Plan de transition vers les taux du territoire de référence qui satisfait aux exigences de l'article 11.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « province » Province dans laquelle est située la réserve.
- « relevé d'impôt moyen » Selon le cas :
- a) la moyenne des relevés d'impôt foncier – net de toute subvention – de tous les contribuables pour une catégorie de biens fonciers;
 - b) le relevé d'impôt foncier médian – net de toute subvention – d'un contribuable représentatif pour une catégorie de biens fonciers.
- « réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.
- « superficie imposable » La superficie totale d'un intérêt foncier, ou d'une partie de celui-ci, arrondie à l'acre près.
- « taux d'imposition » Taux d'impôt payable pour chaque catégorie de biens fonciers.
- « taux d'inflation national annuel » Variation de la moyenne annuelle de l'indice d'ensemble des prix à la consommation pour le Canada, établi par Statistique Canada.
- « territoire de référence » Administration taxatrice voisine de la première nation qui est désignée aux fins de la comparaison des taux d'imposition de cette dernière.
- « texte législatif » Texte législatif sur les taux d'imposition foncière édicté en vertu du sous-alinéa 5(1)a)(ii) de la Loi.
- « texte législatif sur l'évaluation foncière » Texte législatif sur l'évaluation foncière édicté par une première nation en vertu du sous-alinéa 5(1)a)(i) de la Loi.
- « texte législatif sur l'imposition foncière » Texte législatif pris en vertu des alinéas 5(1)a) et e) de la Loi, à l'exception d'un texte législatif sur la taxe sur les transferts fonciers.



« valeur imposable » Valeur d'un intérêt foncier aux fins de l'évaluation foncière, établie conformément au texte législatif sur l'évaluation foncière.

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

PARTIE VII

NORMES

1. Fixation des taux d'imposition

1.1 Sauf disposition contraire du paragraphe 1.2 et de l'article 3, le texte législatif doit fixer un taux d'imposition unique pour chaque catégorie de biens fonciers.

1.2 Le texte législatif peut fixer des taux d'imposition multiples pour une catégorie de biens fonciers lorsque le territoire de référence de la première nation en a établi, pourvu que les conditions suivantes soient respectées :

- a) il fixe, pour chaque catégorie de biens fonciers, le même nombre de taux d'imposition que celui établi dans le territoire de référence;
- b) il utilise, pour l'application de ces taux d'imposition dans chaque catégorie de biens fonciers, les mêmes critères que ceux utilisés dans le territoire de référence.

1.3 Le texte législatif doit fixer, pour chaque catégorie de biens fonciers, un taux d'imposition exprimé comme :

- a) soit un taux pour chaque dollar (1 \$) de la valeur imposable;
- b) soit un taux pour chaque cent dollars (100 \$) de la valeur imposable;
- c) soit un taux pour chaque mille dollars (1 000 \$) – taux du millième – de la valeur imposable.

1.4 À titre d'exception au paragraphe 1.3, le texte législatif peut fixer un taux d'imposition à partir d'une base différente pour une catégorie de biens fonciers si, selon le cas :

- a) la première nation avait, pour cette catégorie de biens fonciers, fixé un taux d'imposition à partir d'une base différente au moment de son inscription à l'annexe de la Loi;
- b) le territoire de référence fixe un taux d'imposition à partir d'une base différente pour cette catégorie de biens fonciers.

1.5 Il est entendu que les exigences relatives à la fixation d'un taux d'imposition ne s'appliquent pas aux catégories de biens fonciers qui ne comprennent aucun bien sujet à évaluation.

2. Application des taux d'imposition

Sauf disposition contraire des articles 3 et 4, le texte législatif doit prévoir :

- a) que l'impôt est prélevé sur chaque bien imposable par application du taux d'imposition en vigueur à la valeur imposable du bien;
- b) que le taux d'imposition propre à chaque catégorie de biens fonciers est appliqué uniformément à tous les biens imposables de cette catégorie.

3. Districts fiscaux et multiples territoires de référence

3.1 Lorsqu'une première nation a établi un (1) ou plusieurs districts fiscaux :

- a) elle peut fixer un taux d'imposition pour chaque catégorie de biens fonciers dans chacun des districts fiscaux;



b) les exigences des présentes normes relatives à la fixation des taux d'imposition et à l'établissement d'un impôt minimum doivent être interprétées de manière à s'appliquer de façon distincte dans chaque district fiscal.

3.2 Dans les cas où une première nation a de multiples réserves et plus d'un (1) territoire de référence pour celles-ci, le texte législatif peut fixer des taux d'imposition différents pour les diverses réserves, pourvu que les réserves ayant le même territoire de référence aient le même taux d'imposition dans chaque catégorie de biens fonciers.

4. Impôt minimum

Lorsque le texte législatif sur l'imposition foncière d'une première nation permet de prévoir un montant d'impôt minimum dans une ou plusieurs catégories de biens fonciers :

- a) il peut, malgré l'article 2, établir un montant d'impôt minimum à prélever sur les biens imposables d'une ou de plusieurs catégories de biens fonciers;
- b) le montant d'impôt minimum ne peut être supérieur à cent dollars (100 \$), sauf dans les cas prévus à l'article 5.

5. Exceptions à l'impôt minimum

5.1 Le texte législatif peut fixer un montant d'impôt minimum supérieur à cent dollars (100 \$) dans les cas où cela est nécessaire pour créer un régime d'imposition équitable en raison de l'une ou plusieurs des circonstances suivantes :

- a) la première nation avait déjà établi un impôt minimum supérieur dans son régime d'imposition au moment de son inscription à l'annexe de la Loi;
- b) la première nation souhaite harmoniser son régime avec les montants d'impôt minimum prélevés dans la province ou le territoire de référence;
- c) les coûts, pour la première nation, de la prestation de services aux biens fonciers ayant les valeurs imposables les plus faibles sont supérieurs à cent dollars (100 \$).

5.2 À titre d'exception au paragraphe 5.1, lorsqu'une première nation a inclus des dispositions transitoires dans son texte législatif sur l'imposition foncière conformément à l'article 4 des Normes relatives aux lois sur l'imposition foncière, à chaque année de la période de transition le texte législatif doit fixer un impôt minimum égal au montant des frais de service imposés par elle durant l'année précédant sa première année d'imposition.

6. Fixation des taux pour la première année d'imposition

Lorsqu'une première nation exerce ses pouvoirs d'imposition foncière pour la première fois, elle doit utiliser les mêmes pratiques d'évaluation que l'ancienne autorité taxatrice ou le territoire de référence, s'il n'y a pas d'ancienne autorité taxatrice, et le texte législatif doit :

- a) fixer des taux d'imposition qui ne dépassent pas ceux fixés par l'ancienne autorité taxatrice pour l'année en cours;
- b) fixer des taux d'imposition qui ne dépassent pas ceux fixés par le territoire de référence pour l'année en cours, s'il n'y a pas d'ancienne autorité taxatrice.

7. Fixation des taux pour les années subséquentes à l'aide du relevé d'impôt moyen

7.1 Pour la deuxième année et les années subséquentes où une première nation exerce ses pouvoirs d'imposition foncière, le texte législatif doit fixer des taux d'imposition fondés sur son budget des dépenses sur les recettes locales qui, lorsqu'ils sont appliqués, font en sorte que l'augmentation du relevé d'impôt moyen pour chaque catégorie de biens fonciers par rapport à l'année précédente ne dépasse pas, selon le cas :



- a) le taux d'inflation national annuel de l'année précédente;
 - b) l'augmentation du relevé d'impôt moyen pour chaque catégorie de biens dans le territoire de référence pour l'année précédente.
- 7.2 Pour l'application du paragraphe 7.1, lorsqu'un contribuable représentatif est utilisé pour l'établissement du relevé d'impôt moyen :
- a) d'une part, il doit s'agir d'un contribuable qui était contribuable l'année précédente et qui l'est toujours pendant l'année en cours;
 - b) d'autre part, il faut exclure du calcul de l'augmentation du relevé d'impôt moyen tout changement de la valeur imposable du bien foncier détenu par ce contribuable, par rapport à l'année précédente, qui est attribuable à de nouvelles constructions ou à l'ajout de terres au bien ou qui découle d'un appel relatif à l'évaluation.
- 7.3 Pour l'application du paragraphe 7.1, lorsque la moyenne des relevés d'impôt foncier de tous les contribuables est utilisée pour l'établissement du relevé d'impôt moyen :
- a) d'une part, chaque contribuable doit avoir été contribuable l'année précédente et l'être toujours pendant l'année en cours;
 - b) d'autre part, il faut exclure du calcul de l'augmentation du relevé d'impôt moyen les changements de la valeur imposable des biens fonciers de la catégorie de biens fonciers visée qui sont attribuables à de nouvelles constructions ou à l'ajout de terres aux biens ou qui découlent d'appels relatifs aux évaluations.
- 7.4 Pour l'application du paragraphe 7.1, lorsque la valeur imposable d'un bien foncier est calculée au moyen d'un taux fixé par un règlement provincial :
- a) soit ce bien foncier peut être exclu lors du calcul de l'augmentation du relevé d'impôt moyen pour une catégorie de bien fonciers;
 - b) soit le relevé d'impôt moyen peut être établi en excluant toute augmentation ou réduction de la valeur imposable de ce bien foncier pour l'année en cours par rapport à l'année précédente.
- 8. Fixation des taux pour les années subséquentes à l'aide des taux du territoire de référence**
- 8.1 Au lieu de se fonder sur la méthode prévue au paragraphe 7.1, le texte législatif peut fixer des taux d'imposition identiques à ceux établis dans le territoire de référence pour l'année en cours et l'année précédente, notamment en prévoyant le même nombre de taux d'imposition dans le cas où le territoire de référence a établi des taux d'imposition multiples pour une catégorie de biens fonciers.
- 8.2 Lorsque le texte législatif fixe des taux d'imposition en conformité avec le paragraphe 8.1, la première nation doit utiliser des pratiques d'évaluation identiques à celles utilisées par le territoire de référence pendant l'année en cours et l'année précédente.
- 9. Fixation des taux selon les dispositions transitoires du texte législatif sur l'imposition foncière**
- 9.1 Lorsqu'une première nation a inclus des dispositions transitoires dans son texte législatif sur l'imposition foncière conformément à l'article 4 des Normes relatives aux lois sur l'imposition foncière, à chaque année de la période de transition le texte législatif doit fixer des taux d'imposition conformes à ces dispositions transitoires pour les catégories de biens fonciers applicables, et les articles 6, 7 et 8 ne s'appliquent pas.
- 9.2 Lorsque le paragraphe 9.1 s'applique et que le texte législatif fixe un taux d'imposition qui n'est pas conforme aux dispositions transitoires du texte législatif sur l'imposition foncière de la première nation, celle-ci peut soumettre une justification du taux à la Commission pour examen, en invoquant le motif prévu à l'alinéa 10.1c).



10. Justification des augmentations de taux additionnelles

10.1 Lorsque le texte législatif fixe un taux d'imposition qui ne satisfait pas aux critères énoncés au paragraphe 7.1, la première nation peut soumettre une justification de ce taux à la Commission pour examen, pour l'un (1) ou plusieurs des motifs suivants :

- a) les coûts engagés par la première nation pour la prestation des services locaux – tels les services d'approvisionnement en eau, les services d'égouts, le ramassage des déchets, la protection contre les incendies et les routes – ont augmenté considérablement depuis l'année précédente;
- b) le taux est compatible avec le plan de transition de la première nation;
- c) les contribuables dans la catégorie de biens fonciers en cause appuient le taux proposé.

10.2 La première nation qui entend justifier un taux d'imposition sur le fondement de l'alinéa 10.1a) doit remettre à la Commission soit une convention de services signée qui démontre les coûts accrus, soit une preuve écrite des coûts accrus signée par le directeur des finances de la première nation.

10.3 La première nation qui entend justifier un taux d'imposition sur le fondement de l'alinéa 10.1c) doit remettre à la Commission des lettres d'appui reçues de contribuables à titre individuel ou d'associations de contribuables représentant à la fois :

- a) au moins cinquante pour cent (50 %) des contribuables dans la catégorie de biens fonciers visée;
- b) les contribuables détenant au moins cinquante pour cent (50 %) du total des valeurs imposables de cette catégorie de biens fonciers.

11. Justification fondée sur la transition vers les taux du territoire de référence

La première nation qui entend justifier l'augmentation de ses taux d'imposition pour une ou plusieurs catégories de biens fonciers afin de faire le passage à des taux d'imposition identiques à ceux du territoire de référence doit élaborer un plan de transition qui, à la fois :

- a) donne une justification des augmentations proposées qui se rapporte à la prestation d'un niveau plus élevé de services locaux aux contribuables ou à la construction d'une infrastructure nouvelle ou de remplacement pour les services locaux;
- b) précise de quelle façon les taux d'imposition augmenteront graduellement dans une (1) ou plusieurs catégories de biens fonciers sur une période d'au plus cinq (5) ans pour finir par correspondre aux taux du territoire de référence pour toutes les catégories de biens fonciers.

[mod. Résolution de la CFPN 2018-06-25.]

12. [mod. Résolution de la CFPN 2018-06-25.]

PARTIE VIII

NORMES APPLICABLES AUX BIENS FONCIERS AGRICOLES SITUÉS EN SASKATCHEWAN

13. Application de la présente partie

13.1 La présente partie s'applique à la fixation des taux d'imposition applicables aux biens fonciers agricoles lorsque le texte législatif sur l'imposition foncière de la première nation prévoit le prélèvement d'impôts sur la base de la superficie imposable de tels biens.

13.2 Lorsque la fixation des taux d'imposition pour une catégorie de biens fonciers tombe sous le coup de la présente partie, la partie VII ne s'applique pas à la fixation des taux d'imposition pour cette catégorie de biens fonciers.

14. Taux par acre

14.1 Le texte législatif doit fixer un taux d'imposition unique pour chaque catégorie de biens fonciers qui est égal ou inférieur au montant par acre prélevé dans le territoire de référence pour la même catégorie de biens fonciers.

14.2 Pour l'application du paragraphe 14.1, le montant par acre prélevé dans le territoire de référence doit correspondre au quotient qu'on obtient en divisant le total des recettes fiscales foncières pour la catégorie de biens fonciers par le nombre total d'acres de biens fonciers compris dans cette catégorie.

15. Aucun impôt minimum

Le texte législatif ne peut fixer aucun impôt minimum pour les catégories de biens fonciers auxquelles s'applique la présente partie.

PARTIE IX

ABROGATION ET ENTRÉE EN VIGUEUR

Abrogation

Les *Normes relatives aux lois sur les taux d'imposition des premières nations (2016)*, établies et entrées en vigueur le 1^{er} avril 2016, sont abrogées.

Entrée en vigueur

Les présentes normes sont établies et entrent en vigueur le 28 juin 2017.

PARTIE X

DEMANDES DE RENSEIGNEMENTS

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

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

**STANDARDS FOR
FIRST NATION PROPERTY TAXATION LAWS, 2016**

[Consolidated to 2018-06-25]

**PART I
PREAMBLE**

WHEREAS:

- A. Section 35 of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

**PART II
PURPOSE**

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

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

**PART III
AUTHORITY AND PUBLICATION**

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

**PART IV
APPLICATION**

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

**PART V
CITATION**

These Standards may be cited as the *Standards for First Nation Property Taxation Laws, 2016*.

PART VI DEFINITIONS

In these Standards:

- “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;
- “annual rates law” means a law enacted under subparagraph 5(1)(a)(ii) of the Act, as required under subsection 10(1) of the Act;
- “assessable property” means property that is subject to assessment under an assessment law enacted under paragraph 5(1)(a) of the Act;
- “child” includes a child for whom a person stands in the place of a parent;
- “Commission” means the First Nations Tax Commission established under the Act;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation in which the at least fifty percent (50%) of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;
- “holder” means a person in lawful possession of an interest in land or a person who
- (a) is entitled, through a lease, licence or other legal means, to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “interest in land” or “property” means land or improvements, or both, in a reserve and, without limitation, may include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “Law” means a taxation law enacted under paragraphs 5(1)(a) and (e) of the Act, but does not include a property transfer tax law;
- “property class” means each of the categories of property established in a First Nation’s assessment law for the purposes of assessment and taxation;
- “Province” refers to the province in which the assessable property is situated;
- “reference jurisdiction” means a taxing jurisdiction, located adjacent to a First Nation, that is identified for the purpose of comparing a First Nation’s tax rates;
- “related individual” means, in respect of a member of the First Nation,
- (a) that member’s spouse, child, grandchild, great-grandchild, parent, grandparent, great-grandparent or guardian,
 - (b) the spouse of that member’s parent, grandparent, great-grandparent, child, grandchild or great-grandchild, or

(c) the child, grandchild, great-grandchild, parent, grandparent or great-grandparent of that member’s spouse;

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

“reserve fund” in this Standard does not include a reserve fund established for development cost charges purposes or a debt reserve fund established by a borrowing member;

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

“spouse” includes a common law partner;

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

“tax district” means a geographically defined area comprising all or portions of one or more reserves that is established for the purpose of setting tax rates;

“tax notice” means a notice of taxes owing sent to a holder of taxable property under a Law;

“tax roll” means a list of persons liable to pay tax on taxable property;

“taxable property” means a property that is subject to tax under a Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” includes

- (a) all taxes on interests in land imposed, levied, assessed or assessable under an assessment local revenue law, and all penalties, interest and costs added to taxes under a Law; and
- (b) for the purposes of collection and enforcement, all taxes on interests in land imposed, levied, assessed or assessable under any local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a Law;

“taxpayer” means a person liable for taxes in respect of taxable property; and

“transition period” means the first five (5) years during which a First Nation implements taxation under a Law.

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

[am. FNTC Resolution 2018-06-25.]

PART VII

STANDARDS

1. Appointment of Tax Administrator

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

1.2 The Law must provide that the tax administrator is responsible for the day-to-day management of the First Nation’s local revenue account.

2. Tax Liability

2.1 The Law must provide that

- (a) it applies to all interests in land in the reserve; and
- (b) all interests in land in the reserve are subject to taxation unless exempted from taxation in accordance with the Law.

2.2 The Law must provide that taxes must be levied on each taxable property by applying the applicable tax rate against the assessed value of the taxable property, except as provided in subsection 2.3.

2.3 If a First Nation wishes to establish a minimum amount of tax to be levied on taxable property in a property class, the Law must provide that the First Nation may set a minimum tax in one or more property classes in its annual rates law each year.

3. Tax Districts

3.1 Where a First Nation wishes to have one (1) or more tax districts, the Law must

- (a) establish each tax district; and
- (b) describe the reserves and parts of reserves included in each district, using either a map or written description that clearly defines the geographical boundaries of the tax district.

3.2 A First Nation may only establish a tax district where necessary to create a fair taxation regime because the First Nation

- (a) has multiple reserves and one (1) or more of the reserves or parts of reserves have differing levels of servicing requirements or different reference jurisdictions; or
- (b) has a single reserve and one or more parts of the reserve has differing levels of servicing requirements or different reference jurisdictions.

4. Transition Period for Certain Taxing First Nations

4.1 Where a First Nation is implementing taxation for the first time and, in the year prior to making the Law,

- (a) the interests in land that will be subject to taxation under the Law were not subject to provincial taxation jurisdiction, and
- (b) the First Nation charged a fee for the provision of local services to holders of interests in land in all or certain property classes,

the Law must include requirements for establishing tax rates during the transition period for those property classes that were subject to the fee referenced in paragraph (b), which requirements must comply with subsections 4.2 and 4.3.

4.2 Where subsection 4.1 applies to a First Nation, the Law must require the First Nation to establish tax rates in each year of the transition period that

- (a) are based on annual budgeting for the provision of local services to taxpayers; or
- (b) will move incrementally towards establishing tax rates that are identical to the tax rates set by the reference jurisdiction.

4.3 Where a First Nation's Law

- (a) applies paragraph 4.2(a), the Law must include a list of the services to be provided, the estimated costs of the services, and the anticipated tax rates in each applicable property class in each year of the transition period; or

(b) applies paragraph 4.2(b), the Law must include a list of the services to be provided and the anticipated tax rates in each applicable property class in each year of the transition period.

5. Exemptions from Taxation

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

5.2 Where exemptions from taxation are included in a Law, the exemptions must be in respect of interests in land in one or more of the following categories:

- (a) an exemption for an interest in land held or occupied by the First Nation, a First Nation Corporation, or a member of the First Nation;
- (b) an exemption for an interest in land occupied as a residence by one (1) or more members of the First Nation and related individuals of those members and by no other persons; or
- (c) an exemption in a class of exemption used by local governments in the Province.

5.3 Where a Law provides an exemption under paragraph 5.2(a), the Law must provide that where an interest in land is held by the First Nation, a First Nation Corporation or a member of the First Nation and is wholly occupied by a person who is not the First Nation, a First Nation Corporation or a member of the First Nation,

- (a) the exemption does not apply to the person who is not the First Nation, a First Nation Corporation or a member of the First Nation;
- (b) that person is responsible for the taxes levied in respect of the interest in land; and
- (c) the taxes are a liability only on that person.

5.4 Where a Law provides an exemption under paragraph 5.2(a), the Law must provide that where an interest in land is occupied by the First Nation, a First Nation Corporation or a member of the First Nation and is also occupied by a person who is not the First Nation, a First Nation Corporation or a member of the First Nation,

- (a) the exemption does not apply to the person who is not the First Nation, a First Nation Corporation or a member of the First Nation;
- (b) that person is responsible for the taxes levied in respect of that person's proportionate occupation of the interest in land; and
- (c) the taxes are a liability only on that person.

[am. FNTC Resolution 2018-06-25.]

6. Grants and Tax Abatement

6.1 Where a Law provides for a granting program, the Law must

- (a) set out the objectives of the program, which must relate to a community purpose or goal;
- (b) set out the qualifying criteria for the program;
- (c) provide that the grant
 - (i) may be given only to a holder of property that is taxable in the current taxation year,
 - (ii) must be in an amount equal to or less than the taxes payable on the property in the current

taxation year, less any other grants, abatements or offsets, and

(iii) must be used only for the purposes of paying the taxes owing on the property in the current taxation year; and

(d) provide that Council will in each taxation year determine all grants that will be given and authorize those grants in an expenditure law.

6.2 The Law may provide for a form of tax abatement only where it is the same type and the same amount or percentage amount of abatement that is provided by the Province.

6.3 Where a Law provides for tax abatement, the qualifying requirements must be set out in the Law, and the amount of abatements given must be shown annually in the annual expenditure law.

7. Reserve Funds

7.1 If a First Nation wishes to establish a reserve fund or use a reserve fund existing at the time the First Nation was added to the schedule to the Act,

(a) the Law must include the provisions set out in this section; and

(b) each reserve fund must be established in an expenditure law.

7.2 The Law must include the following provisions respecting the use of reserve funds:

(a) except as authorized in the Law, money in a reserve fund and interest earned on it must be used only for the purpose for which the reserve fund was established;

(b) Council may, by expenditure law,

(i) transfer moneys in a capital purpose reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed,

(ii) transfer money in a non-capital purpose reserve fund to another reserve fund or account,

(iii) borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund, and

(iv) as an exception to subparagraph (iii), borrow money from a reserve fund where the First Nations Financial Management Board has assumed third-party management of the First Nation's local revenue account and, acting in the place of the Council, has determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation; and

(c) all payments into a reserve fund and all expenditures from a reserve fund must be authorized by expenditure law.

7.3 Where a Law provides for the investing of moneys in a reserve fund that are not immediately required, it must allow for investment only in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

8. Tax Payments

8.1 The Law must

- (a) provide for the date on which taxes are due and payable; and
- (b) set out the acceptable forms of payment and where payment must be made, if applicable.

8.2 Where the Law provides for tax payments by instalments, the Law must set out

- (a) how a taxpayer may apply to pay taxes by instalments;
- (b) the due date for each instalment;
- (c) how each instalment amount will be calculated;
- (d) any consequences of failing to pay an instalment by the instalment due date; and
- (e) any penalties or interest that will be levied on unpaid instalment payments and when such charges will be imposed.

8.3 The Law may require taxpayers to make an interim tax payment before the First Nation establishes its annual tax rates, provided the First Nation is located in a Province that permits interim tax levies in the provincial property taxation regime.

8.4 Where a Law requires an interim tax payment, the Law must set out

- (a) the date on which the interim payment is due and payable;
- (b) the calculation of the interim payment amount based on a specified percentage of the property value taxes levied on a property in the previous taxation year;
- (c) the interim tax payment percentage for each property class;
- (d) that the interim tax payment will be applied towards the total taxes owing for that taxation year; and
- (e) any penalties or interest that will be levied on an unpaid interim tax payment and when such charges will be imposed.

8.5 The percentages required by paragraph 8.4(c) must not exceed the percentages permitted under the applicable legislation in the Province in which the First Nation is located.

9. Tax Roll and Tax Notices

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

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

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

- (a) each holder of an interest in land subject to tax; and
- (b) each person whose name appears on the tax roll in respect of a taxable property.

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

- (a) a description of the property;
- (b) the taxes imposed under the Law for the current taxation year, or the interim payment amount owing, as applicable;
- (c) when penalties will be added if taxes are not paid;
- (d) any unpaid taxes, penalties, interest and costs in respect of the property; and
- (e) where payment must be made, the manner of payment, and the date or dates the taxes are due, including due dates for any interim tax payments and instalment tax payments.

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

10. Tax Refunds

10.1 The Law must set out procedures for providing refunds to taxpayers and the circumstances under which refunds will be given, and must include at least the following provisions:

- (a) a refund of excess taxes paid where a change in the assessment results in a reduction of taxes for a property;
- (b) payment of interest at a rate of two percent (2%) below the prime lending rate of the principal banker to the First Nation on the fifteenth day of the month immediately preceding the calculation of the interest for the following three (3) month period.

10.2 Notwithstanding subsection 10.1, the Law may provide that excess taxes be applied as a credit on account of taxes or other unpaid amounts due to the First Nation.

11. Penalties, Collection and Enforcement

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

11.2 The Law must set out the enforcement measures that may be taken by the First Nation to collect unpaid taxes.

11.3 If the First Nation wishes to recover its costs of enforcement, the Law must set out the types of costs and how the amounts are determined.

12. Confidentiality

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

- (a) in the course of administering the Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board or a court of law;
- (c) where a holder gives written authorization for his or her agent to obtain confidential information relating to a property;
- (d) by the tax administrator to a third party for research (including statistical) purposes, provided the information or documents do not include any information that is in an individually identifiable form; or

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

PART VIII

REVOCATION AND COMING INTO FORCE

Revocation

The *Standards for First Nation Property Taxation Laws* that were established and effective as of October 22, 2007, are revoked.

Coming Into Force

These Standards are established and in effect as of April 1, 2016.

PART IX

ENQUIRIES

All enquiries respecting these Standards should be directed to:

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



**STANDARDS FOR
FIRST NATION PROPERTY TAXATION LAWS, 2016**

[Consolidated to 2018-12-12]

**PART I
PREAMBLE**

WHEREAS:

- A. Section 35 of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

**PART II
PURPOSE**

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

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

**PART III
AUTHORITY AND PUBLICATION**

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

**PART IV
APPLICATION**

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

**PART V
CITATION**

These Standards may be cited as the *Standards for First Nation Property Taxation Laws, 2016*.

**PART VI
DEFINITIONS**

In these Standards:

- “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;
- “annual rates law” means a law enacted under subparagraph 5(1)(a)(ii) of the Act, as required under subsection 10(1) of the Act;
- “assessable property” means property that is subject to assessment under an assessment law enacted under paragraph 5(1)(a) of the Act;
- “child” includes a child for whom a person stands in the place of a parent;
- “Commission” means the First Nations Tax Commission established under the Act;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means a band named in the schedule to the Act;
- “First Nation Entity” means
- (a) a corporation in which the First Nation beneficially owns, directly or indirectly, shares
 - (i) having not less than fifty percent (50%) of the votes that could be cast at an annual meeting of the shareholders of the corporation, or
 - (ii) having not less than fifty percent (50%) of the fair market value of all of the issued shares of the capital stock of the corporation; or
 - (b) a partnership in which the First Nation beneficially owns, directly or indirectly,
 - (i) not less than fifty percent (50%) of all voting rights of the partnership, or
 - (ii) interests in the partnership having not less than fifty percent (50%) of the fair market value of all of the interests in the partnership;
- “holder” means a person in lawful possession of an interest in land or a person who
- (a) is entitled, through a lease, licence or other legal means, to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “interest in land” or “property” means land or improvements, or both, in a reserve and, without limitation, may include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “Law” means a taxation law enacted under paragraphs 5(1)(a) and (e) of the Act, but does not include a property transfer tax law;
- “property class” means each of the categories of property established in a First Nation’s assessment law for the purposes of assessment and taxation;
- “Province” refers to the province in which the assessable property is situated;
- “reference jurisdiction” means a taxing jurisdiction, located adjacent to a First Nation, that is identified for the purpose of comparing a First Nation’s tax rates;
- “related individual” means, in respect of a member of the First Nation,
- (a) that member’s spouse, child, grandchild, great-grandchild, parent, grandparent, great-grandparent or guardian,



(b) the spouse of that member's parent, grandparent, great-grandparent, child, grandchild or great-grandchild, or

(c) the child, grandchild, great-grandchild, parent, grandparent or great-grandparent of that member's spouse;

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

"reserve fund" in this Standard does not include a reserve fund established for development cost charges purposes or a debt reserve fund established by a borrowing member;

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

"spouse" includes a common law partner;

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

"tax district" means a geographically defined area comprising all or portions of one or more reserves that is established for the purpose of setting tax rates;

"tax notice" means a notice of taxes owing sent to a holder of taxable property under a Law;

"tax roll" means a list of persons liable to pay tax on taxable property;

"taxable property" means a property that is subject to tax under a Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" includes

(a) all taxes on interests in land imposed, levied, assessed or assessable under an assessment local revenue law, and all penalties, interest and costs added to taxes under a Law; and

(b) for the purposes of collection and enforcement, all taxes on interests in land imposed, levied, assessed or assessable under any local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a Law;

"taxpayer" means a person liable for taxes in respect of taxable property; and

"transition period" means the first five (5) years during which a First Nation implements taxation under a Law.

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

[am. FNTC Resolution 2018-06-25; 2018-12-12.]

PART VII STANDARDS

1. Appointment of Tax Administrator

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

1.2 The Law must provide that the tax administrator is responsible for the day-to-day management of the First Nation's local revenue account.

2. Tax Liability

2.1 The Law must provide that

- (a) it applies to all interests in land in the reserve; and
- (b) all interests in land in the reserve are subject to taxation unless exempted from taxation in accordance with the Law.

2.2 The Law must provide that taxes must be levied on each taxable property by applying the applicable tax rate against the assessed value of the taxable property, except as provided in subsection 2.3.

2.3 If a First Nation wishes to establish a minimum amount of tax to be levied on taxable property in a property class, the Law must provide that the First Nation may set a minimum tax in one or more property classes in its annual rates law each year.

3. Tax Districts

3.1 Where a First Nation wishes to have one (1) or more tax districts, the Law must

- (a) establish each tax district; and
- (b) describe the reserves and parts of reserves included in each district, using either a map or written description that clearly defines the geographical boundaries of the tax district.

3.2 A First Nation may only establish a tax district where necessary to create a fair taxation regime because the First Nation

- (a) has multiple reserves and one (1) or more of the reserves or parts of reserves have differing levels of servicing requirements or different reference jurisdictions; or
- (b) has a single reserve and one or more parts of the reserve has differing levels of servicing requirements or different reference jurisdictions.

4. Transition Period for Certain Taxing First Nations

4.1 Where a First Nation is implementing taxation for the first time and, in the year prior to making the Law,

- (a) the interests in land that will be subject to taxation under the Law were not subject to provincial taxation jurisdiction, and
- (b) the First Nation charged a fee for the provision of local services to holders of interests in land in all or certain property classes,

the Law must include requirements for establishing tax rates during the transition period for those property classes that were subject to the fee referenced in paragraph (b), which requirements must comply with subsections 4.2 and 4.3.

4.2 Where subsection 4.1 applies to a First Nation, the Law must require the First Nation to establish tax rates in each year of the transition period that

- (a) are based on annual budgeting for the provision of local services to taxpayers; or
- (b) will move incrementally towards establishing tax rates that are identical to the tax rates set by the reference jurisdiction.

4.3 Where a First Nation's Law

- (a) applies paragraph 4.2(a), the Law must include a list of the services to be provided, the estimated costs of the services, and the anticipated tax rates in each applicable property class in each year of the transition period; or
- (b) applies paragraph 4.2(b), the Law must include a list of the services to be provided and the anticipated tax rates in each applicable property class in each year of the transition period.

5. Exemptions from Taxation

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

5.2 Where exemptions from taxation are included in a Law, the exemptions must be in respect of interests in land in one or more of the following categories:

- (a) an exemption for an interest in land held or occupied by the First Nation, a First Nation Entity, or a member of the First Nation;
- (b) an exemption for an interest in land occupied as a residence by one (1) or more members of the First Nation and related individuals of those members and by no other persons; or
- (c) an exemption in a class of exemption used by local governments in the Province.

5.3 Where a Law provides an exemption under paragraph 5.2(a), the Law must provide that where an interest in land is held by the First Nation, a First Nation Entity or a member of the First Nation and is wholly occupied by a person who is not the First Nation, a First Nation Entity or a member of the First Nation,

- (a) the exemption does not apply to the person who is not the First Nation, a First Nation Entity or a member of the First Nation;
- (b) that person is responsible for the taxes levied in respect of the interest in land; and
- (c) the taxes are a liability only on that person.

5.4 Where a Law provides an exemption under paragraph 5.2(a), the Law must provide that where an interest in land is occupied by the First Nation, a First Nation Entity or a member of the First Nation and is also occupied by a person who is not the First Nation, a First Nation Entity or a member of the First Nation,

- (a) the exemption does not apply to the person who is not the First Nation, a First Nation Entity or a member of the First Nation;
- (b) that person is responsible for the taxes levied in respect of that person's proportionate occupation of the interest in land; and
- (c) the taxes are a liability only on that person.

[am. FNTC Resolution 2018-06-25; 2018-12-12.]

6. Grants and Tax Abatement

6.1 Where a Law provides for a granting program, the Law must

- (a) set out the objectives of the program, which must relate to a community purpose or goal;
- (b) set out the qualifying criteria for the program;
- (c) provide that the grant
 - (i) may be given only to a holder of property that is taxable in the current taxation year,
 - (ii) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements or offsets, and
 - (iii) must be used only for the purposes of paying the taxes owing on the property in the current taxation year; and
- (d) provide that Council will in each taxation year determine all grants that will be given and authorize those grants in an expenditure law.



6.2 The Law may provide for a form of tax abatement only where it is the same type and the same amount or percentage amount of abatement that is provided by the Province.

6.3 Where a Law provides for tax abatement, the qualifying requirements must be set out in the Law, and the amount of abatements given must be shown annually in the annual expenditure law.

7. Reserve Funds

7.1 If a First Nation wishes to establish a reserve fund or use a reserve fund existing at the time the First Nation was added to the schedule to the Act,

- (a) the Law must include the provisions set out in this section; and
- (b) each reserve fund must be established in an expenditure law.

7.2 The Law must include the following provisions respecting the use of reserve funds:

- (a) except as authorized in the Law, money in a reserve fund and interest earned on it must be used only for the purpose for which the reserve fund was established;
- (b) Council may, by expenditure law,
 - (i) transfer moneys in a capital purpose reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed,
 - (ii) transfer money in a non-capital purpose reserve fund to another reserve fund or account,
 - (iii) borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund, and
 - (iv) as an exception to subparagraph (iii), borrow money from a reserve fund where the First Nations Financial Management Board has assumed third-party management of the First Nation's local revenue account and, acting in the place of the Council, has determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation; and
- (c) all payments into a reserve fund and all expenditures from a reserve fund must be authorized by expenditure law.

7.3 Where a Law provides for the investing of moneys in a reserve fund that are not immediately required, it must allow for investment only in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

8. Tax Payments

8.1 The Law must

- (a) provide for the date on which taxes are due and payable; and
- (b) set out the acceptable forms of payment and where payment must be made, if applicable.

8.2 Where the Law provides for tax payments by instalments, the Law must set out

- (a) how a taxpayer may apply to pay taxes by instalments;
 - (b) the due date for each instalment;
 - (c) how each instalment amount will be calculated;
 - (d) any consequences of failing to pay an instalment by the instalment due date; and
 - (e) any penalties or interest that will be levied on unpaid instalment payments and when such charges will be imposed.
- 8.3 The Law may require taxpayers to make an interim tax payment before the First Nation establishes its annual tax rates, provided the First Nation is located in a Province that permits interim tax levies in the provincial property taxation regime.
- 8.4 Where a Law requires an interim tax payment, the Law must set out
- (a) the date on which the interim payment is due and payable;
 - (b) the calculation of the interim payment amount based on a specified percentage of the property value taxes levied on a property in the previous taxation year;
 - (c) the interim tax payment percentage for each property class;
 - (d) that the interim tax payment will be applied towards the total taxes owing for that taxation year; and
 - (e) any penalties or interest that will be levied on an unpaid interim tax payment and when such charges will be imposed.
- 8.5 The percentages required by paragraph 8.4(c) must not exceed the percentages permitted under the applicable legislation in the Province in which the First Nation is located.
- 9. Tax Roll and Tax Notices**
- 9.1 The Law must provide for the tax administrator to create a tax roll each year by a date set out in the Law.
- 9.2 The Law must require the tax administrator to mail a tax notice in each year by a date set out in the Law that is at least thirty (30) days before the date that any taxes are due.
- 9.3 The Law must require the tax administrator to mail a tax notice to
- (a) each holder of an interest in land subject to tax; and
 - (b) each person whose name appears on the tax roll in respect of a taxable property.
- 9.4 The Law must require a tax notice to contain at least the following information:
- (a) a description of the property;
 - (b) the taxes imposed under the Law for the current taxation year, or the interim payment amount owing, as applicable;
 - (c) when penalties will be added if taxes are not paid;
 - (d) any unpaid taxes, penalties, interest and costs in respect of the property; and
 - (e) where payment must be made, the manner of payment, and the date or dates the taxes are due, including due dates for any interim tax payments and instalment tax payments.
- 9.5 The Law must provide for the mailing of amended tax notices where the tax roll is amended to reflect an amended, revised or supplementary assessment roll.

10. Tax Refunds

10.1 The Law must set out procedures for providing refunds to taxpayers and the circumstances under which refunds will be given, and must include at least the following provisions:

- (a) a refund of excess taxes paid where a change in the assessment results in a reduction of taxes for a property;
- (b) payment of interest at a rate of two percent (2%) below the prime lending rate of the principal banker to the First Nation on the fifteenth day of the month immediately preceding the calculation of the interest for the following three (3) month period.

10.2 Notwithstanding subsection 10.1, the Law may provide that excess taxes be applied as a credit on account of taxes or other unpaid amounts due to the First Nation.

11. Penalties, Collection and Enforcement

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

11.2 The Law must set out the enforcement measures that may be taken by the First Nation to collect unpaid taxes.

11.3 If the First Nation wishes to recover its costs of enforcement, the Law must set out the types of costs and how the amounts are determined.

12. Confidentiality

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

- (a) in the course of administering the Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board or a court of law;
- (c) where a holder gives written authorization for his or her agent to obtain confidential information relating to a property;
- (d) by the tax administrator to a third party for research (including statistical) purposes, provided the information or documents do not include any information that is in an individually identifiable form; or
- (e) by Council to a third party for research (including statistical) purposes.

PART VIII

REVOCATION AND COMING INTO FORCE

Revocation

The *Standards for First Nation Property Taxation Laws* that were established and effective as of October 22, 2007, are revoked.

Coming Into Force

These Standards are established and in effect as of April 1, 2016.



PART IX
ENQUIRIES

All enquiries respecting these Standards should be directed to:

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



**NORMES RELATIVES AUX LOIS
SUR L'IMPOSITION FONCIÈRE DES PREMIÈRES NATIONS (2016)**

[Codifiées le 2018-06-25]

**PARTIE I
PRÉAMBULE**

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales édictés en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à réaliser une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

**PARTIE II
OBJET**

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

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

**PARTIE III
AUTORISATION ET PUBLICATION**

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

**PARTIE IV
APPLICATION**

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

**PARTIE V
TITRE**

Les présentes normes peuvent être citées sous le titre : *Normes relatives aux lois sur l'imposition foncière des premières nations (2016)*.

PARTIE VI

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « administrateur fiscal » La personne responsable de l'application et du contrôle d'application d'un texte législatif, qui est nommée par le conseil.
- « année d'imposition » L'année civile à laquelle s'applique un rôle d'évaluation aux fins de l'imposition foncière.
- « avis d'imposition » Avis des impôts fonciers exigibles qui est envoyé au détenteur d'un bien imposable en vertu d'un texte législatif.
- « bien imposable » Bien foncier assujéti à l'impôt au titre d'un texte législatif.
- « bien sujet à évaluation » Bien foncier assujéti à l'évaluation au titre d'un texte législatif sur l'évaluation foncière édicté en vertu de l'alinéa 5(1)a) de la Loi.
- « catégorie de biens fonciers » Chacune des catégories de biens fonciers établies par le texte législatif sur l'évaluation foncière d'une première nation aux fins de l'évaluation et de l'imposition foncières.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « conseil » S'entend du conseil de la première nation, au sens de la Loi.
- « contribuable » Personne assujéti aux impôts sur un bien imposable.
- « détenteur » Personne qui est légalement en possession d'un intérêt foncier ou qui, selon le cas :
- a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;
 - b) occupe de fait l'intérêt foncier;
 - c) a des intérêts, titres ou droits sur l'intérêt foncier;
 - d) est fiduciaire de l'intérêt foncier.
- « district fiscal » Secteur géographique déterminé – comportant la totalité ou des parties d'une ou de plusieurs réserves – qui est établi aux fins de la fixation des taux d'imposition.
- « enfant » Vise notamment un enfant pour lequel une personne tient lieu de père ou de mère.
- « époux » Est assimilé à l'époux le conjoint de fait.
- « fonds de réserve » Ne vise pas, dans les présentes normes, un fonds de réserve constitué aux fins des taxes d'aménagement, ni un fonds de réserve pour créances établi par un membre emprunteur.
- « impôts » Vise notamment :
- a) tous les impôts sur les intérêts fonciers qui sont imposés, prélevés, évalués ou évaluable en vertu d'un texte législatif sur les recettes locales concernant l'évaluation, ainsi que tous les intérêts, pénalités et frais ajoutés aux impôts en vertu d'un texte législatif sur l'imposition foncière;
 - b) aux fins de la perception et du contrôle d'application, tous les impôts sur les intérêts fonciers qui sont imposés, prélevés, évalués ou évaluable en vertu de tout texte législatif sur les recettes locales de la première nation, ainsi que tous les intérêts, pénalités et frais ajoutés aux impôts en vertu d'un tel texte.
- « intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.

- « Loi » La *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « période de transition » S’entend des cinq (5) premières années durant lesquelles une première nation met en œuvre l’imposition foncière en vertu d’un texte législatif.
- « personne apparentée » S’entend, à l’égard d’un membre de la Première Nation, de l’une ou l’autre des personnes suivantes :
- a) son époux, son enfant, son petit-enfant, son arrière-petit-enfant, son père, sa mère, son grand-père, sa grand-mère, son arrière-grand-père, son arrière-grand-mère ou son tuteur;
 - b) l’époux de sa mère, de son père, de son grand-père, de sa grand-mère, de son arrière-grand-père, de son arrière-grand-mère, de son enfant, de son petit-enfant ou de son arrière-petit-enfant;
 - c) l’enfant, le petit-enfant, l’arrière-petit-enfant, le père, la mère, le grand-père, la grand-mère, l’arrière-grand-père ou l’arrière-grand-mère de l’époux de ce membre.
- « première nation » Bande dont le nom figure à l’annexe de la Loi.
- « province » Province dans laquelle est situé le bien sujet à évaluation.
- « réserve » Toute terre réservée à l’usage et au profit d’une première nation au sens de la *Loi sur les Indiens*.
- « résolution » Motion adoptée et approuvée par une majorité des membres du conseil présents à une réunion dûment convoquée.
- « rôle d’imposition » Liste des personnes tenues de payer des impôts sur un bien imposable.
- « société de la Première Nation » Société dont au moins cinquante pour cent (50 %) des actions sont détenues en fiducie pour le compte de la Première Nation ou de tous les membres de celle-ci.
- « territoire de référence » Administration taxatrice voisine d’une première nation qui est désignée aux fins de la comparaison des taux d’imposition de cette dernière.
- « texte législatif » Texte législatif sur l’imposition foncière édicté en vertu des alinéas 5(1)a) et e) de la Loi, à l’exception d’un texte législatif sur la taxe sur les transferts fonciers.
- « texte législatif annuel sur les taux d’imposition » Texte législatif édicté en vertu du sous-alinéa 5(1)a)(ii) de la Loi, tel que l’exige l’article 10 de la Loi.
- Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s’entendent au sens de la Loi.
- [mod. Résolution de la CFPN 2018-06-25.]

PARTIE VII

NORMES

1. Nomination d’un administrateur fiscal

- 1.1 Le texte législatif doit prévoir la nomination par le conseil, par voie de résolution, d’un administrateur fiscal chargé de surveiller l’application et le contrôle d’application du texte législatif.
- 1.2 Le texte législatif doit prévoir que l’administrateur fiscal est responsable de la gestion quotidienne du compte de recettes locales de la première nation.

2. Assujettissement à l’impôt

- 2.1 Le texte législatif doit prévoir :
- a) qu’il s’applique à tous les intérêts fonciers dans la réserve;

b) que tous les intérêts fonciers dans la réserve sont assujettis à l'impôt, sauf s'ils en sont exemptés en conformité avec le texte législatif.

2.2 Le texte législatif doit prévoir que l'impôt est prélevé sur chaque bien imposable par application du taux d'imposition en vigueur à la valeur imposable du bien, sauf dans le cas prévu au paragraphe 2.3.

2.3 Si une première nation souhaite fixer un montant d'impôt minimum à prélever sur les biens imposables d'une catégorie de biens fonciers, le texte législatif doit prévoir que la première nation peut chaque année fixer un impôt minimum pour une ou plusieurs catégories de biens fonciers dans son texte législatif annuel sur les taux d'imposition.

3. Districts fiscaux

3.1 Lorsqu'une première nation souhaite avoir un (1) ou plusieurs districts fiscaux, le texte législatif doit :

- a) établir chaque district fiscal;
- b) donner une description des réserves et des parties de réserve comprises dans chaque district fiscal, qui est accompagnée d'une carte ou d'un texte écrit et qui définit clairement les limites géographiques du district fiscal.

3.2 Une première nation ne peut établir un district fiscal que si cela est nécessaire pour créer un régime d'imposition équitable parce qu'elle a, selon le cas :

- a) de multiples réserves et qu'une ou plusieurs réserves ou parties de réserve ont des besoins différents en matière de services ou des territoires de référence différents;
- b) une seule réserve et qu'une ou plusieurs parties de la réserve ont des besoins différents en matière de services ou des territoires de référence différents.

4. Période de transition pour certaines premières nations taxatrices

4.1 Lorsqu'une première nation met en œuvre l'imposition foncière pour la première fois et que, dans l'année précédant la prise de son texte législatif :

- a) d'une part, les intérêts fonciers à assujettir à l'impôt selon le texte législatif n'étaient pas soumis au régime d'imposition provincial,
- b) d'autre part, elle imposait des frais pour la prestation des services locaux aux détenteurs d'intérêts fonciers de toutes les catégories de biens fonciers ou de certaines de celles-ci,

le texte législatif doit énoncer les exigences à respecter pour fixer pendant la période de transition les taux d'imposition applicables aux catégories de biens fonciers assujetties aux frais visés à l'alinéa b), lesquelles exigences doivent être conformes aux paragraphes 4.2 et 4.3.

4.2 Lorsque le paragraphe 4.1 s'applique à une première nation, le texte législatif doit exiger que celle-ci fixe, à chaque année de la période de transition, des taux d'imposition qui :

- a) soit sont fondés sur le budget annuel relatif à la prestation des services locaux aux contribuables;
- b) soit augmenteront graduellement vers des taux d'imposition identiques à ceux fixés par le territoire de référence.

4.3 Lorsque le texte législatif d'une première nation :

- a) met en application l'alinéa 4.2a), il doit donner la liste des services à fournir et indiquer les coûts estimatifs des services et les taux d'imposition anticipés dans chaque catégorie de biens fonciers applicable pour chaque année de la période de transition;
- b) met en application l'alinéa 4.2b), il doit donner la liste des services à fournir et les taux d'imposition anticipés dans chaque catégorie de biens fonciers applicable pour chaque année de la période de transition.

5. Exemptions d'impôts

5.1 Lorsqu'une première nation souhaite prévoir des exemptions de l'imposition foncière dans le cadre du texte législatif, ces exemptions doivent être énoncées dans le texte législatif.

5.2 Lorsque le texte législatif prévoit des exemptions d'impôts, il doit s'agir d'exemptions visant des intérêts fonciers de l'une ou plusieurs des catégories suivantes :

- a) exemption visant un intérêt foncier détenu ou occupé par la Première Nation, une société de la Première Nation ou un membre de la Première Nation;
- b) exemption visant un intérêt foncier occupé comme résidence par un (1) ou plusieurs membres de la Première Nation et des personnes apparentées à ceux-ci, et par nulle autre personne;
- c) exemption faisant partie d'une catégorie d'exemptions utilisée par des administrations locales dans la province.

5.3 Le texte législatif qui prévoit l'exemption visée à l'alinéa 5.2a) doit préciser que si l'intérêt foncier en cause est détenu par la Première Nation, une société de la Première Nation ou un membre de la Première Nation et qu'il est entièrement occupé par une personne qui n'est ni la Première Nation ni une société de la Première Nation ni un membre de la Première Nation :

- a) l'exemption ne s'applique pas à la personne qui occupe l'intérêt foncier;
- b) cette personne est responsable de payer les impôts qui sont imposés sur l'intérêt foncier;
- c) la responsabilité de payer ces impôts incombe uniquement à cette personne.

5.4 Le texte législatif qui prévoit l'exemption visée à l'alinéa 5.2a) doit préciser que si l'intérêt foncier est occupé par la Première Nation, une société de la Première Nation ou un membre de la Première Nation et qu'il est aussi occupé par une personne qui n'est ni la Première Nation ni une société de la Première Nation ni un membre de la Première Nation :

- a) l'exemption ne s'applique pas à cette personne;
- b) cette personne est responsable de payer les impôts imposés relativement à son occupation proportionnelle de l'intérêt foncier;
- c) la responsabilité de payer ces impôts incombe uniquement à cette personne.

[mod. Résolution de la CFPN 2018-06-25.]

6. Subventions et abattement fiscal

6.1 Lorsqu'il prévoit un programme de subventions, le texte législatif doit :

- a) énoncer les objectifs du programme, lesquels doivent se rapporter à une fin ou un but communautaire;
- b) établir les critères d'admissibilité au programme;
- c) préciser que la subvention :
 - (i) ne peut être accordée qu'au détenteur d'un bien foncier qui est imposable pendant l'année d'imposition en cours,
 - (ii) doit être d'un montant égal ou inférieur aux impôts payables sur le bien foncier pendant l'année d'imposition en cours, moins tous autres subventions, abattements ou compensations,
 - (iii) ne peut être utilisée que pour le paiement des impôts exigibles sur le bien foncier pendant l'année d'imposition en cours;
- d) prévoir que le conseil déterminera à chaque année d'imposition quelles subventions seront accordées et autorisera ces subventions dans le texte législatif sur les dépenses.

6.2 Le texte législatif ne peut prévoir un abattement fiscal que s’il s’agit du même type et du même pourcentage ou montant d’abattement que celui offert par la province.

6.3 Lorsque le texte législatif prévoit un abattement fiscal, les conditions d’admissibilité à celui-ci doivent être énoncées dans ce texte et le montant des abattements accordés doit être indiqué chaque année dans le texte législatif annuel sur les dépenses.

7. Fonds de réserve

7.1 Si une première nation souhaite constituer un fonds de réserve ou utiliser un fonds de réserve qui existait à la date de son inscription à l’annexe de la Loi :

- a) le texte législatif doit comporter les dispositions énoncées au présent article;
- b) chaque fonds de réserve doit être constitué par un texte législatif sur les dépenses.

7.2 Le texte législatif doit comporter les dispositions suivantes concernant l’utilisation des fonds de réserve :

- a) sauf disposition contraire du texte législatif, les sommes versées dans un fonds de réserve et les intérêts qu’elles rapportent ne peuvent être utilisés que pour les fins auxquelles le fonds de réserve a été constitué;
- b) le conseil peut, par un texte législatif sur les dépenses :
 - (i) transférer des sommes d’un fonds de réserve pour immobilisations à un autre fonds de réserve ou à un compte seulement lorsque tous les projets pour lesquels a été constitué le fonds de réserve ont été achevés,
 - (ii) transférer des sommes d’un fonds de réserve non destiné aux immobilisations à un autre fonds de réserve ou à un compte,
 - (iii) emprunter des sommes sur un fonds de réserve lorsque ces sommes ne sont pas immédiatement nécessaires, à la condition que la première nation rembourse les sommes empruntées plus les intérêts sur celles-ci à un taux égal ou supérieur au taux préférentiel fixé périodiquement par la banque principale de la première nation, au plus tard à la date où les sommes sont requises pour les fins auxquelles le fonds de réserve a été constitué,
 - (iv) à titre d’exception au sous-alinéa (iii), emprunter des sommes sur un fonds de réserve dans les cas où le Conseil de gestion financière des premières nations a pris en charge la gestion du compte de recettes locales de la première nation et a déterminé, agissant à la place du conseil, qu’il est nécessaire de faire des emprunts sur un fonds de réserve pour remplir les obligations financières de la première nation;
- c) tous les versements effectués à un fonds de réserve et toutes les dépenses engagées sur ce fonds doivent être autorisés par une loi sur les dépenses.

7.3 Lorsque le texte législatif prévoit l’investissement des sommes versées dans un fonds de réserve qui ne sont pas immédiatement nécessaires, il ne peut autoriser leur investissement que dans l’un ou plusieurs des placements suivants :

- a) les valeurs mobilières du Canada ou d’une province;
- b) les valeurs mobilières garanties, en capital et intérêts, par le Canada ou une province;
- c) les valeurs mobilières d’une administration financière municipale ou de l’Administration financière des premières nations;
- d) les investissements garantis par une banque, une société de fiducie ou une caisse d’épargne et de crédit;



- e) les dépôts dans une banque ou une société de fiducie au Canada ou les titres non participatifs ou les parts sociales d'une caisse d'épargne et de crédit.

8. Paiements d'impôts

8.1 Le texte législatif doit :

- a) prévoir la date à laquelle les impôts sont exigibles;
- b) préciser les modes de paiement acceptables et l'endroit où les paiements doivent être faits, s'il y a lieu.

8.2 Lorsque le texte législatif prévoit le paiement des impôts par acomptes provisionnels, il doit préciser :

- a) la procédure à suivre par le contribuable pour demander de payer les impôts par acomptes provisionnels;
- b) la date d'échéance de chaque acompte provisionnel;
- c) le mode de calcul du montant de chaque acompte provisionnel;
- d) les conséquences du défaut de payer un acompte provisionnel à la date d'échéance;
- e) les pénalités ou les intérêts qui seront imposés, le cas échéant, sur les acomptes provisionnels en souffrance et le moment où ils seront imposés.

8.3 Le texte législatif peut exiger que les contribuables versent un paiement provisoire d'impôts avant que la première nation établisse ses taux d'imposition annuels, pourvu que cette dernière soit située dans une province qui autorise les prélèvements provisoires d'impôts dans le cadre du régime provincial d'imposition foncière.

8.4 Lorsque le texte législatif exige le versement d'un paiement provisoire d'impôts, il doit préciser :

- a) la date d'échéance du paiement provisoire;
- b) le mode de calcul du montant du paiement provisoire, lequel est fondé sur un pourcentage déterminé des impôts fonciers prélevés sur un bien foncier au cours de l'année d'imposition précédente;
- c) le pourcentage applicable à chacune des catégories de biens fonciers que représente le paiement provisoire d'impôts;
- d) la mention que le paiement provisoire sera déduit du montant total des impôts exigibles pour l'année d'imposition en cours;
- e) les pénalités ou les intérêts qui seront imposés, le cas échéant, sur tout paiement provisoire en souffrance et le moment où ils seront imposés.

8.5 Les pourcentages visés à l'alinéa 8.4c) ne peuvent dépasser les pourcentages autorisés sous le régime des lois applicables de la province où est située la première nation.

9. Rôle et avis d'imposition

9.1 Le texte législatif doit prévoir l'établissement d'un rôle d'imposition par l'administrateur fiscal chaque année, au plus tard à la date qui y est précisée.

9.2 Le texte législatif doit exiger que l'administrateur fiscal envoie un avis d'imposition par la poste chaque année au plus tard à la date qui y est précisée, laquelle est d'au moins trente (30) jours avant la date à laquelle des impôts sont exigibles.

9.3 Le texte législatif doit exiger que l'administrateur fiscal envoie un avis d'imposition par la poste à :

- a) chaque détenteur d'un intérêt foncier assujetti à l'impôt;
- b) chaque personne dont le nom figure sur le rôle d'imposition à l'égard d'un bien imposable.

9.4 Le texte législatif doit exiger que l’avis d’imposition contienne au moins les renseignements suivants :

- a) une description du bien foncier;
- b) le montant d’impôts prélevés en vertu du texte législatif pour l’année d’imposition en cours;
- c) la date où des pénalités seront ajoutées si les impôts ne sont pas payés;
- d) tous les impôts impayés, pénalités, intérêts et frais se rapportant au bien foncier;
- e) lorsqu’un paiement doit être fait, le mode de paiement et la date ou les dates auxquelles les impôts sont exigibles, y compris les dates d’échéance des paiements provisoires d’impôts et des acomptes provisionnels, le cas échéant.

9.5 Le texte législatif doit prévoir l’envoi par la poste d’avis d’imposition modifiés dans les cas où le rôle d’imposition a été modifié pour tenir compte d’un rôle d’évaluation modifié, révisé ou supplémentaire.

10. Remboursements d’impôts

10.1 Le texte législatif doit prévoir les procédures applicables aux remboursements d’impôts accordés aux contribuables et les circonstances dans lesquelles des remboursements sont accordés, et il doit comporter au moins les dispositions suivantes :

- a) le remboursement des impôts payés en trop lorsque la modification de l’évaluation d’un bien foncier entraîne une réduction des impôts à payer sur ce bien;
- b) le paiement d’intérêts à un taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la première nation en vigueur le quinzième jour du mois précédant le calcul des intérêts pour la période de trois (3) mois subséquente.

10.2 Malgré le paragraphe 10.1, le texte législatif peut prévoir que les impôts payés en trop seront appliqués comme crédit à valoir sur la dette fiscale ou tout autre montant impayé dû à la première nation.

11. Pénalités, perception et contrôle d’application

11.1 Lorsque le texte législatif prévoit l’imposition d’une pénalité sur les impôts impayés, il doit préciser la date à laquelle une pénalité sera imposée si les impôts demeurent en souffrance.

11.2 Le texte législatif doit prévoir les mesures de contrôle d’application que peut prendre la première nation pour percevoir les impôts impayés.

11.3 Si la première nation souhaite recouvrer les frais de ses mesures de contrôle d’application, le texte législatif doit prévoir les types de frais et le mode de calcul des montants de ceux-ci.

12. Confidentialité

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

- a) dans le cadre de l’application du texte législatif ou de l’exercice de fonctions aux termes de celui-ci;
- b) dans le cadre d’une procédure devant le Comité de révision des évaluations foncières ou un tribunal judiciaire;
- c) lorsqu’un détenteur a autorisé par écrit son agent à obtenir des renseignements confidentiels concernant un bien foncier;

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

PARTIE VIII

ABROGATION ET ENTRÉE EN VIGUEUR

Abrogation

Les *Normes relatives aux lois sur l'imposition foncière des premières nations*, établies et entrées en vigueur le 22 octobre 2007, sont abrogées.

Entrée en vigueur

Les présentes normes sont établies et entrent en vigueur le 1 avril 2016.

PARTIE IX

DEMANDES DE RENSEIGNEMENTS

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

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



**NORMES RELATIVES AUX LOIS
SUR L'IMPOSITION FONCIÈRE DES PREMIÈRES NATIONS (2016)**

[Codifiées le 2018-12-12]

**PARTIE I
PRÉAMBULE**

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales édictés en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à réaliser une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

**PARTIE II
OBJET**

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

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

**PARTIE III
AUTORISATION ET PUBLICATION**

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

**PARTIE IV
APPLICATION**

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

**PARTIE V
TITRE**

Les présentes normes peuvent être citées sous le titre : *Normes relatives aux lois sur l'imposition foncière des premières nations (2016)*.

PARTIE VI

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

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

« année d'imposition » L'année civile à laquelle s'applique un rôle d'évaluation aux fins de l'imposition foncière.

« avis d'imposition » Avis des impôts fonciers exigibles qui est envoyé au détenteur d'un bien imposable en vertu d'un texte législatif.

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

« bien sujet à évaluation » Bien foncier assujetti à l'évaluation au titre d'un texte législatif sur l'évaluation foncière édicté en vertu de l'alinéa 5(1)a) de la Loi.

« catégorie de biens fonciers » Chacune des catégories de biens fonciers établies par le texte législatif sur l'évaluation foncière d'une première nation aux fins de l'évaluation et de l'imposition foncières.

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

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

« contribuable » Personne assujettie aux impôts sur un bien imposable.

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

- a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;
- b) occupe de fait l'intérêt foncier;
- c) a des intérêts, titres ou droits sur l'intérêt foncier;
- d) est fiduciaire de l'intérêt foncier.

« district fiscal » Secteur géographique déterminé – comportant la totalité ou des parties d'une ou de plusieurs réserves – qui est établi aux fins de la fixation des taux d'imposition.

« enfant » Vise notamment un enfant pour lequel une personne tient lieu de père ou de mère.

« entité de la première nation » Selon le cas :

a) une personne morale dont la première nation détient, directement ou indirectement, la propriété effective d'un certain nombre d'actions qui :

- (i) soit confèrent au moins cinquante pour cent (50 %) des voix pouvant être exprimées à l'assemblée annuelle des actionnaires de la personne morale,
- (ii) soit représentent au moins cinquante pour cent (50 %) de la juste valeur marchande de toutes les actions émises du capital-actions de la personne morale;

b) une société de personnes dont la première nation détient, directement ou indirectement, la propriété effective :

- (i) soit d'au moins cinquante pour cent (50 %) de tous les droits de vote de la société de personnes,

(ii) soit de participations dans la société de personnes représentant au moins cinquante pour cent (50 %) de la juste valeur marchande de l'ensemble des participations dans la société de personnes.

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

« fonds de réserve » Ne vise pas, dans les présentes normes, un fonds de réserve constitué aux fins des taxes d'aménagement, ni un fonds de réserve pour créances établi par un membre emprunteur.

« impôts » Vise notamment :

- a) tous les impôts sur les intérêts fonciers qui sont imposés, prélevés, évalués ou évaluable en vertu d'un texte législatif sur les recettes locales concernant l'évaluation, ainsi que tous les intérêts, pénalités et frais ajoutés aux impôts en vertu d'un texte législatif sur l'imposition foncière;
- b) aux fins de la perception et du contrôle d'application, tous les impôts sur les intérêts fonciers qui sont imposés, prélevés, évalués ou évaluable en vertu de tout texte législatif sur les recettes locales de la première nation, ainsi que tous les intérêts, pénalités et frais ajoutés aux impôts en vertu d'un tel texte.

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

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

« période de transition » S'entend des cinq (5) premières années durant lesquelles une première nation met en œuvre l'imposition foncière en vertu d'un texte législatif.

« personne apparentée » S'entend, à l'égard d'un membre de la Première Nation, de l'une ou l'autre des personnes suivantes :

- a) son époux, son enfant, son petit-enfant, son arrière-petit-enfant, son père, sa mère, son grand-père, sa grand-mère, son arrière-grand-père, son arrière-grand-mère ou son tuteur;
- b) l'époux de sa mère, de son père, de son grand-père, de sa grand-mère, de son arrière-grand-père, de son arrière-grand-mère, de son enfant, de son petit-enfant ou de son arrière-petit-enfant;
- c) l'enfant, le petit-enfant, l'arrière-petit-enfant, le père, la mère, le grand-père, la grand-mère, l'arrière-grand-père ou l'arrière-grand-mère de l'époux de ce membre.

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

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

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

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

« rôle d'imposition » Liste des personnes tenues de payer des impôts sur un bien imposable.

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

« texte législatif » Texte législatif sur l'imposition foncière édicté en vertu des alinéas 5(1)a) et e) de la Loi, à l'exception d'un texte législatif sur la taxe sur les transferts fonciers.

« texte législatif annuel sur les taux d'imposition » Texte législatif édicté en vertu du sous-alinéa 5(1)a)(ii) de la Loi, tel que l'exige l'article 10 de la Loi.



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

[mod. Résolution de la CFPN 2018-06-25; 2018-12-12.]

PARTIE VII

NORMES

1. Nomination d'un administrateur fiscal

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

1.2 Le texte législatif doit prévoir que l'administrateur fiscal est responsable de la gestion quotidienne du compte de recettes locales de la première nation.

2. Assujettissement à l'impôt

2.1 Le texte législatif doit prévoir :

- a) qu'il s'applique à tous les intérêts fonciers dans la réserve;
- b) que tous les intérêts fonciers dans la réserve sont assujettis à l'impôt, sauf s'ils en sont exemptés en conformité avec le texte législatif.

2.2 Le texte législatif doit prévoir que l'impôt est prélevé sur chaque bien imposable par application du taux d'imposition en vigueur à la valeur imposable du bien, sauf dans le cas prévu au paragraphe 2.3.

2.3 Si une première nation souhaite fixer un montant d'impôt minimum à prélever sur les biens imposables d'une catégorie de biens fonciers, le texte législatif doit prévoir que la première nation peut chaque année fixer un impôt minimum pour une ou plusieurs catégories de biens fonciers dans son texte législatif annuel sur les taux d'imposition.

3. Districts fiscaux

3.1 Lorsqu'une première nation souhaite avoir un (1) ou plusieurs districts fiscaux, le texte législatif doit :

- a) établir chaque district fiscal;
- b) donner une description des réserves et des parties de réserve comprises dans chaque district fiscal, qui est accompagnée d'une carte ou d'un texte écrit et qui définit clairement les limites géographiques du district fiscal.

3.2 Une première nation ne peut établir un district fiscal que si cela est nécessaire pour créer un régime d'imposition équitable parce qu'elle a, selon le cas :

- a) de multiples réserves et qu'une ou plusieurs réserves ou parties de réserve ont des besoins différents en matière de services ou des territoires de référence différents;
- b) une seule réserve et qu'une ou plusieurs parties de la réserve ont des besoins différents en matière de services ou des territoires de référence différents.

4. Période de transition pour certaines premières nations taxatrices

4.1 Lorsqu'une première nation met en œuvre l'imposition foncière pour la première fois et que, dans l'année précédant la prise de son texte législatif :

- a) d'une part, les intérêts fonciers à assujettir à l'impôt selon le texte législatif n'étaient pas soumis au régime d'imposition provincial,
- b) d'autre part, elle imposait des frais pour la prestation des services locaux aux détenteurs d'intérêts fonciers de toutes les catégories de biens fonciers ou de certaines de celles-ci,

le texte législatif doit énoncer les exigences à respecter pour fixer pendant la période de transition les taux d'imposition applicables aux catégories de biens fonciers assujetties aux frais visés à l'alinéa b), lesquelles exigences doivent être conformes aux paragraphes 4.2 et 4.3.

4.2 Lorsque le paragraphe 4.1 s'applique à une première nation, le texte législatif doit exiger que celle-ci fixe, à chaque année de la période de transition, des taux d'imposition qui :

- a) soit sont fondés sur le budget annuel relatif à la prestation des services locaux aux contribuables;
- b) soit augmenteront graduellement vers des taux d'imposition identiques à ceux fixés par le territoire de référence.

4.3 Lorsque le texte législatif d'une première nation :

- a) met en application l'alinéa 4.2a), il doit donner la liste des services à fournir et indiquer les coûts estimatifs des services et les taux d'imposition anticipés dans chaque catégorie de biens fonciers applicable pour chaque année de la période de transition;
- b) met en application l'alinéa 4.2b), il doit donner la liste des services à fournir et les taux d'imposition anticipés dans chaque catégorie de biens fonciers applicable pour chaque année de la période de transition.

5. Exemptions d'impôts

5.1 Lorsqu'une première nation souhaite prévoir des exemptions de l'imposition foncière dans le cadre du texte législatif, ces exemptions doivent être énoncées dans le texte législatif.

5.2 Lorsque le texte législatif prévoit des exemptions d'impôts, il doit s'agir d'exemptions visant des intérêts fonciers de l'une ou plusieurs des catégories suivantes :

- a) exemption visant un intérêt foncier détenu ou occupé par la première nation, une entité de la première nation ou un membre de la première nation;
- b) exemption visant un intérêt foncier occupé comme résidence par un (1) ou plusieurs membres de la première nation et des personnes apparentées à ceux-ci, et par nulle autre personne;
- c) exemption faisant partie d'une catégorie d'exemptions utilisée par des administrations locales dans la province.

5.3 Le texte législatif qui prévoit l'exemption visée à l'alinéa 5.2a) doit préciser que si l'intérêt foncier en cause est détenu par la première nation, une entité de la première nation ou un membre de la première nation et qu'il est entièrement occupé par une personne qui n'est ni la première nation ni une entité de la première nation ni un membre de la première nation :

- a) l'exemption ne s'applique pas à la personne qui occupe l'intérêt foncier;
- b) cette personne est responsable de payer les impôts qui sont imposés sur l'intérêt foncier;
- c) la responsabilité de payer ces impôts incombe uniquement à cette personne.

5.4 Le texte législatif qui prévoit l'exemption visée à l'alinéa 5.2a) doit préciser que si l'intérêt foncier est occupé par la première nation, une entité de la première nation ou un membre de la première nation et qu'il est aussi occupé par une personne qui n'est ni la première nation ni une entité de la première nation ni un membre de la première nation :

- a) l'exemption ne s'applique pas à cette personne;
- b) cette personne est responsable de payer les impôts imposés relativement à son occupation proportionnelle de l'intérêt foncier;
- c) la responsabilité de payer ces impôts incombe uniquement à cette personne.

[mod. Résolution de la CFPN 2018-06-25; 2018-12-12.]

6. Subventions et abattement fiscal

6.1 Lorsqu'il prévoit un programme de subventions, le texte législatif doit :

- a) énoncer les objectifs du programme, lesquels doivent se rapporter à une fin ou un but communautaire;
- b) établir les critères d'admissibilité au programme;
- c) préciser que la subvention :
 - (i) ne peut être accordée qu'au détenteur d'un bien foncier qui est imposable pendant l'année d'imposition en cours,
 - (ii) doit être d'un montant égal ou inférieur aux impôts payables sur le bien foncier pendant l'année d'imposition en cours, moins tous autres subventions, abattements ou compensations,
 - (iii) ne peut être utilisée que pour le paiement des impôts exigibles sur le bien foncier pendant l'année d'imposition en cours;
- d) prévoir que le conseil déterminera à chaque année d'imposition quelles subventions seront accordées et autorisera ces subventions dans le texte législatif sur les dépenses.

6.2 Le texte législatif ne peut prévoir un abattement fiscal que s'il s'agit du même type et du même pourcentage ou montant d'abattement que celui offert par la province.

6.3 Lorsque le texte législatif prévoit un abattement fiscal, les conditions d'admissibilité à celui-ci doivent être énoncées dans ce texte et le montant des abattements accordés doit être indiqué chaque année dans le texte législatif annuel sur les dépenses.

7. Fonds de réserve

7.1 Si une première nation souhaite constituer un fonds de réserve ou utiliser un fonds de réserve qui existait à la date de son inscription à l'annexe de la Loi :

- a) le texte législatif doit comporter les dispositions énoncées au présent article;
- b) chaque fonds de réserve doit être constitué par un texte législatif sur les dépenses.

7.2 Le texte législatif doit comporter les dispositions suivantes concernant l'utilisation des fonds de réserve :

- a) sauf disposition contraire du texte législatif, les sommes versées dans un fonds de réserve et les intérêts qu'elles rapportent ne peuvent être utilisés que pour les fins auxquelles le fonds de réserve a été constitué;
- b) le conseil peut, par un texte législatif sur les dépenses :
 - (i) transférer des sommes d'un fonds de réserve pour immobilisations à un autre fonds de réserve ou à un compte seulement lorsque tous les projets pour lesquels a été constitué le fonds de réserve ont été achevés,
 - (ii) transférer des sommes d'un fonds de réserve non destiné aux immobilisations à un autre fonds de réserve ou à un compte,
 - (iii) emprunter des sommes sur un fonds de réserve lorsque ces sommes ne sont pas immédiatement nécessaires, à la condition que la première nation rembourse les sommes empruntées plus les intérêts sur celles-ci à un taux égal ou supérieur au taux préférentiel fixé périodiquement par la banque principale de la première nation, au plus tard à la date où les sommes sont requises pour les fins auxquelles le fonds de réserve a été constitué,
 - (iv) à titre d'exception au sous-alinéa (iii), emprunter des sommes sur un fonds de réserve dans les cas où le Conseil de gestion financière des premières nations a pris en charge la gestion du

compte de recettes locales de la première nation et a déterminé, agissant à la place du conseil, qu'il est nécessaire de faire des emprunts sur un fonds de réserve pour remplir les obligations financières de la première nation;

c) tous les versements effectués à un fonds de réserve et toutes les dépenses engagées sur ce fonds doivent être autorisés par une loi sur les dépenses.

7.3 Lorsque le texte législatif prévoit l'investissement des sommes versées dans un fonds de réserve qui ne sont pas immédiatement nécessaires, il ne peut autoriser leur investissement que dans l'un ou plusieurs des placements suivants :

- a) les valeurs mobilières du Canada ou d'une province;
- b) les valeurs mobilières garanties, en capital et intérêts, par le Canada ou une province;
- c) les valeurs mobilières d'une administration financière municipale ou de l'Administration financière des premières nations;
- d) les investissements garantis par une banque, une société de fiducie ou une caisse d'épargne et de crédit;
- e) les dépôts dans une banque ou une société de fiducie au Canada ou les titres non participatifs ou les parts sociales d'une caisse d'épargne et de crédit.

8. Paiements d'impôts

8.1 Le texte législatif doit :

- a) prévoir la date à laquelle les impôts sont exigibles;
- b) préciser les modes de paiement acceptables et l'endroit où les paiements doivent être faits, s'il y a lieu.

8.2 Lorsque le texte législatif prévoit le paiement des impôts par acomptes provisionnels, il doit préciser :

- a) la procédure à suivre par le contribuable pour demander de payer les impôts par acomptes provisionnels;
- b) la date d'échéance de chaque acompte provisionnel;
- c) le mode de calcul du montant de chaque acompte provisionnel;
- d) les conséquences du défaut de payer un acompte provisionnel à la date d'échéance;
- e) les pénalités ou les intérêts qui seront imposés, le cas échéant, sur les acomptes provisionnels en souffrance et le moment où ils seront imposés.

8.3 Le texte législatif peut exiger que les contribuables versent un paiement provisoire d'impôts avant que la première nation établisse ses taux d'imposition annuels, pourvu que cette dernière soit située dans une province qui autorise les prélèvements provisoires d'impôts dans le cadre du régime provincial d'imposition foncière.

8.4 Lorsque le texte législatif exige le versement d'un paiement provisoire d'impôts, il doit préciser :

- a) la date d'échéance du paiement provisoire;
- b) le mode de calcul du montant du paiement provisoire, lequel est fondé sur un pourcentage déterminé des impôts fonciers prélevés sur un bien foncier au cours de l'année d'imposition précédente;
- c) le pourcentage applicable à chacune des catégories de biens fonciers que représente le paiement provisoire d'impôts;

- d) la mention que le paiement provisoire sera déduit du montant total des impôts exigibles pour l'année d'imposition en cours;
- e) les pénalités ou les intérêts qui seront imposés, le cas échéant, sur tout paiement provisoire en souffrance et le moment où ils seront imposés.

8.5 Les pourcentages visés à l'alinéa 8.4c) ne peuvent dépasser les pourcentages autorisés sous le régime des lois applicables de la province où est située la première nation.

9. Rôle et avis d'imposition

9.1 Le texte législatif doit prévoir l'établissement d'un rôle d'imposition par l'administrateur fiscal chaque année, au plus tard à la date qui y est précisée.

9.2 Le texte législatif doit exiger que l'administrateur fiscal envoie un avis d'imposition par la poste chaque année au plus tard à la date qui y est précisée, laquelle est d'au moins trente (30) jours avant la date à laquelle des impôts sont exigibles.

9.3 Le texte législatif doit exiger que l'administrateur fiscal envoie un avis d'imposition par la poste à :

- a) chaque détenteur d'un intérêt foncier assujetti à l'impôt;
- b) chaque personne dont le nom figure sur le rôle d'imposition à l'égard d'un bien imposable.

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

- a) une description du bien foncier;
- b) le montant d'impôts prélevés en vertu du texte législatif pour l'année d'imposition en cours;
- c) la date où des pénalités seront ajoutées si les impôts ne sont pas payés;
- d) tous les impôts impayés, pénalités, intérêts et frais se rapportant au bien foncier;
- e) lorsqu'un paiement doit être fait, le mode de paiement et la date ou les dates auxquelles les impôts sont exigibles, y compris les dates d'échéance des paiements provisoires d'impôts et des acomptes provisionnels, le cas échéant.

9.5 Le texte législatif doit prévoir l'envoi par la poste d'avis d'imposition modifiés dans les cas où le rôle d'imposition a été modifié pour tenir compte d'un rôle d'évaluation modifié, révisé ou supplémentaire.

10. Remboursements d'impôts

10.1 Le texte législatif doit prévoir les procédures applicables aux remboursements d'impôts accordés aux contribuables et les circonstances dans lesquelles des remboursements sont accordés, et il doit comporter au moins les dispositions suivantes :

- a) le remboursement des impôts payés en trop lorsque la modification de l'évaluation d'un bien foncier entraîne une réduction des impôts à payer sur ce bien;
- b) le paiement d'intérêts à un taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la première nation en vigueur le quinzième jour du mois précédant le calcul des intérêts pour la période de trois (3) mois subséquente.

10.2 Malgré le paragraphe 10.1, le texte législatif peut prévoir que les impôts payés en trop seront appliqués comme crédit à valoir sur la dette fiscale ou tout autre montant impayé dû à la première nation.

11. Pénalités, perception et contrôle d'application

11.1 Lorsque le texte législatif prévoit l'imposition d'une pénalité sur les impôts impayés, il doit préciser la date à laquelle une pénalité sera imposée si les impôts demeurent en souffrance.

11.2 Le texte législatif doit prévoir les mesures de contrôle d'application que peut prendre la première nation pour percevoir les impôts impayés.

11.3 Si la première nation souhaite recouvrer les frais de ses mesures de contrôle d'application, le texte législatif doit prévoir les types de frais et le mode de calcul des montants de ceux-ci.

12. Confidentialité

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

- a) dans le cadre de l'application du texte législatif ou de l'exercice de fonctions aux termes de celui-ci;
- b) dans le cadre d'une procédure devant le Comité de révision des évaluations foncières ou un tribunal judiciaire;
- c) lorsqu'un détenteur a autorisé par écrit son agent à obtenir des renseignements confidentiels concernant un bien foncier;
- d) par l'administrateur fiscal à un tiers à des fins de recherche, y compris la recherche statistique, à la condition que les renseignements ou les documents ne contiennent pas de renseignements sous une forme permettant d'identifier des individus;
- e) par le conseil à un tiers à des fins de recherche, y compris la recherche statistique.

PARTIE VIII

ABROGATION ET ENTRÉE EN VIGUEUR

Abrogation

Les *Normes relatives aux lois sur l'imposition foncière des premières nations*, établies et entrées en vigueur le 22 octobre 2007, sont abrogées.

Entrée en vigueur

Les présentes normes sont établies et entrent en vigueur le 1^{er} avril 2016.

PARTIE IX

DEMANDES DE RENSEIGNEMENTS

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

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

**STANDARDS FOR FIRST NATION
TAXPAYER REPRESENTATION TO COUNCIL LAWS, 2018**

**PART I
PREAMBLE**

WHEREAS:

- A. Section 35 of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

**PART II
PURPOSE**

These Standards set out the requirements that must be met for First Nation laws respecting the procedures by which the interests of taxpayers may be represented to council, enacted under paragraph 5(1)(c) of the Act. These Standards are used by the Commission in its review and approval of First Nations' taxpayer representation to council laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

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

**PART III
AUTHORITY AND PUBLICATION**

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

**PART IV
APPLICATION**

These Standards apply to every taxpayer representation to council law submitted to the Commission for approval under the Act.

**PART V
CITATION**

These Standards may be cited as the *Standards for First Nation Taxpayer Representation to Council Laws, 2018*.

PART VI DEFINITIONS

In these Standards:

- “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;
- “annual expenditure law” means a law required under subsection 10(2) of the Act;
- “annual tax rates law” means a law required under subsection 10(1) of the Act;
- “Commission” means the First Nations Tax Commission established under the Act;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means a band named in the schedule to the Act;
- “Law” means a taxpayer representation to council law enacted under paragraph 5(1)(c) of the Act;
- “reserve” means any land set apart for the use and benefit of a First Nation within the meaning of the *Indian Act*; and
- “taxation year” has the meaning given to that term in the *Commission Standards for First Nation Property Taxation Laws, 2016*.

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

PART VII STANDARDS

1. Notice of Annual Tax Rates Law and Annual Expenditure Law

- 1.1 The Law must require the First Nation to give notice to its taxpayers of its proposed annual tax rates law and its proposed annual expenditure law in each taxation year.
- 1.2 The Law must require the notice under subsection 1.1 to
- (a) be given at least five (5) days before Council makes its annual tax rates law and annual expenditure law;
 - (b) be posted in a public place on the reserve and at the administrative offices of the First Nation;
 - (c) be posted on the *First Nations Gazette* website or in a prominent place on the First Nation’s website; and
 - (d) include a copy of the proposed annual tax rates law and the proposed annual expenditure law.

2. Access to Documents

- 2.1 The Law must require the First Nation to make available the following documents to taxpayers:
- (a) service agreements that are funded from local revenues;
 - (b) the annual audit of the local revenue account required under the Act; and
 - (c) Council resolutions related to property taxation.
- 2.2 The Law must set out how the First Nation will make available the documents listed in subsection 2.1, which must include at least one (1) of the following methods:
- (a) making the documents available electronically, either on request or by posting on the First Nation’s website;

(b) making the documents available at the administration office of the First Nation during regular business hours.

2.3 The Law may allow Council to deny access to all or a portion of a document listed in subsection 2.1, where the subject matter of the document relates to or contains any of the following types of information:

- (a) personal information, where Council considers that release of such information would be an unreasonable invasion of an individual's personal privacy;
- (b) labour relations or other employment matters involving the First Nation;
- (c) the security of property on the reserve;
- (d) law enforcement;
- (e) advice and related communications that are subject to solicitor-client privilege;
- (f) negotiations and related communications respecting proposed agreements with the First Nation;
- (g) the acquisition or disposition by the First Nation of interests in land in the reserve;
- (h) trade secrets or commercial, financial, labour relations, scientific or technical information of or about a third party, where Council considers that disclosure could reasonably be expected to harm the business interests of the third party.

3. Ongoing Communications with Taxpayers

3.1 The Law must set out the methods that will be used by the First Nation, on an ongoing and regular basis, to

- (a) keep the taxpayers informed of the First Nation's proposals and activities related to property taxation matters; and
- (b) provide a means by which taxpayers may provide input to Council on taxation matters.

3.2 The methods referred to in subsection 3.1 must include

- (a) a process to
 - (i) provide information through a newsletter or an information circular published by the First Nation that is provided to taxpayers by posting in a prominent place on the First Nation's website, by e-mail to taxpayers, or by delivery to each taxable property, and
 - (ii) enable taxpayers to provide written input to the First Nation; or
- (b) a First Nation meeting or open house at which First Nation representatives provide information and taxpayers can provide input to the First Nation on property taxation matters.

4. Resolving Taxpayer Concerns

4.1 The Law must include procedures for the resolution of

- (a) taxpayer concerns respecting a local revenue law; and
- (b) all concerns raised by a taxpayer relating to taxation.

4.2 The procedures required by subsection 4.1 must include

- (a) provisions for resolving concerns with representatives of the First Nation; and
- (b) where a concern is not resolved with representatives of the First Nation, provisions for resolving the concern through other processes that must include either a facilitation process or a mediation process.



PART VIII REVOCATION AND COMING INTO FORCE

Revocation

The *Standards for First Nation Taxpayer Representation to Council Laws* that were established and effective as of February 10, 2010, are revoked.

Coming into Force

These Standards are established and in effect as of December 12, 2018.

PART IX ENQUIRIES

All enquiries respecting these Standards should be directed to:

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

NORMES RELATIVES AUX LOIS SUR LA REPRÉSENTATION DES INTÉRÊTS DES CONTRIBUABLES AUPRÈS DU CONSEIL (2018)

PARTIE I PRÉAMBULE

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales édictés en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à réaliser une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

PARTIE II OBJET

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs des premières nations concernant la procédure pour présenter au conseil les intérêts des contribuables, pris en vertu de l'alinéa 5(1)c) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs des premières nations sur la représentation des intérêts des contribuables auprès du conseil, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

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

PARTIE III AUTORISATION ET PUBLICATION

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

PARTIE IV APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs sur la représentation des intérêts des contribuables auprès du conseil qui sont soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V TITRE

Les présentes normes peuvent être citées sous le titre : *Normes relatives aux lois sur la représentation des intérêts des contribuables auprès du conseil (2018)*.

PARTIE VI

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

« année d'imposition » S'entend au sens des *Normes relatives aux lois sur l'imposition foncière des premières nations (2016)*, établies par la Commission.

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

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

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

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

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

« texte législatif » Texte législatif sur la représentation des intérêts des contribuables auprès du conseil, pris en vertu de l'alinéa 5(1)c) de la Loi.

« texte législatif annuel sur les dépenses » Texte législatif exigé par le paragraphe 10(2) de la Loi.

« texte législatif annuel sur les taux d'imposition » Texte législatif exigé par le paragraphe 10(1) de la Loi.

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

PARTIE VII

NORMES

1. Préavis du texte législatif annuel sur les taux d'imposition et du texte législatif annuel sur les dépenses

1.1 Le texte législatif doit exiger que la première nation donne à ses contribuables, à chaque année d'imposition, un préavis du texte législatif annuel sur les taux d'imposition et du texte législatif annuel sur les dépenses qu'elle se propose de prendre.

1.2 Le texte législatif doit exiger que le préavis visé au paragraphe 1.1 soit :

- a) donné au moins cinq (5) jours avant que le conseil prenne le texte législatif annuel sur les taux d'imposition et le texte législatif annuel sur les dépenses;
- b) affiché dans un lieu public sur la réserve et dans le bureau administratif de la première nation;
- c) affiché sur le site Web de la *Gazette des premières nations* ou à un endroit bien en vue sur le site Web de la première nation;
- d) accompagné d'une copie du projet du texte législatif annuel sur les taux d'imposition et du projet du texte législatif annuel sur les dépenses.

2. Accès aux documents

2.1 Le texte législatif doit exiger que la première nation mette à la disposition des contribuables les documents suivants :

- a) les ententes de services qui sont financées par les recettes locales;
- b) la vérification annuelle du compte de recettes locales exigé par la Loi;
- c) les résolutions du conseil relatives à l'imposition foncière.

2.2 Le texte législatif doit préciser par quels moyens la première nation mettra les documents visés au

paragraphe 2.1 à la disposition des contribuables, y compris au moins un (1) des moyens suivants :

- a) l'accès électronique aux documents, soit sur demande, soit par affichage sur le site Web de la première nation;
- b) l'accès aux documents dans le bureau administratif de la première nation pendant les heures ouvrables normales.

2.3 Le texte législatif peut autoriser le conseil à refuser l'accès à tout ou partie d'un document visé au paragraphe 2.1, si la matière qui y est traitée concerne ou contient des renseignements de l'un ou l'autre des types suivants :

- a) les renseignements personnels, si le conseil estime que leur divulgation constituerait une atteinte injustifiée à la vie privée d'un individu;
- b) les relations de travail ou autres questions en matière d'emploi mettant en cause la première nation;
- c) la sécurité des biens sur la réserve;
- d) le contrôle d'application des lois;
- e) les avis et les communications connexes qui sont protégés par le secret professionnel qui lie un avocat à son client;
- f) les négociations et les communications connexes concernant les projets d'ententes avec la première nation;
- g) l'acquisition ou la disposition par la première nation d'intérêts dans les terres de la réserve;
- h) les secrets industriels ou les renseignements d'ordre commercial, financier, scientifique ou technique ou relatifs aux relations de travail qui concernent un tiers ou proviennent de celui-ci, si le conseil estime que leur divulgation pourrait vraisemblablement nuire aux intérêts commerciaux du tiers.

3. Communications régulières avec les contribuables

3.1 Le texte législatif doit préciser par quels moyens la première nation maintiendra, de façon régulière :

- a) des communications avec les contribuables pour les tenir au courant de ses propositions et de ses activités en matière d'imposition foncière;
- b) un moyen permettant aux contribuables de fournir au conseil leurs observations sur des questions fiscales.

3.2 Les moyens visés au paragraphe 3.1 doivent comprendre :

- a) soit un processus qui, à la fois :
 - (i) permet de fournir des renseignements par l'entremise d'une circulaire d'information ou d'un bulletin d'information publié par la première nation et mis à la disposition des contribuables par affichage à un endroit bien en vue sur le site Web de la première nation, par expédition par la poste à ceux-ci ou par livraison à chaque bien foncier imposable,
 - (ii) offre aux contribuables la possibilité de présenter des observations par écrit à la première nation;
- b) soit la tenue par la première nation d'une assemblée ou d'une journée portes ouvertes au cours de laquelle, d'une part, les représentants de la première nation fournissent des renseignements et, d'autre part, les contribuables peuvent présenter à la première nation leurs observations sur des questions concernant l'imposition foncière.

4. Règlement des préoccupations des contribuables

- 4.1 Le texte législatif doit prévoir un processus pour le règlement :
- a) des préoccupations des contribuables concernant tout texte législatif sur les recettes locales;
 - b) des préoccupations soulevées par des contribuables au sujet de questions fiscales.
- 4.2 Le processus visé au paragraphe 4.1 doit prévoir :
- a) des dispositions pour le règlement des préoccupations par les représentants de la première nation;
 - b) dans les cas où les représentants de la première nation ne parviennent pas à régler des préoccupations, des dispositions pour leur règlement par d'autres mécanismes qui doivent comprendre un processus de facilitation ou de médiation.

PARTIE VIII

ABROGATION ET ENTRÉE EN VIGUEUR

Abrogation

Les *Normes relatives aux lois sur la représentation des intérêts des contribuables auprès du conseil*, établies et entrées en vigueur le 10 février 2010, sont abrogées.

Entrée en vigueur

Les présentes normes sont établies et entrent en vigueur le 12 décembre 2018.

PARTIE IX

DEMANDES DE RENSEIGNEMENTS

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

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

**STANDARDS FOR THE SUBMISSION OF INFORMATION
REQUIRED UNDER SECTION 8 OF THE ACT, 2018**

**PART I
PREAMBLE**

WHEREAS:

- A. Section 35 of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form in which information required under section 8 of the Act is to be provided to the Commission;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

**PART II
PURPOSE**

These Standards set out the form in which the information required to be submitted to the Commission under section 8 of the Act must be provided to the Commission. These Standards are used by the Commission when receiving a local revenue law for its review and approval pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

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

**PART III
AUTHORITY AND PUBLICATION**

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

**PART IV
APPLICATION**

These Standards apply when a local revenue law is submitted to the Commission for approval under the Act. Parts VII and VIII of these Standards do not apply to an annual tax rates law or to an annual expenditure law.

**PART V
CITATION**

These Standards may be cited as the *Standards for the Submission of Information Required under Section 8 of the Act, 2018*.

**PART VI
DEFINITIONS**

In these Standards:

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

“annual expenditure law” means a law required under subsection 10(2) of the Act;

“annual tax rates law” means a law required under subsection 10(1) of the Act;

“business activity tax law” means a law enacted under subparagraph 5(1)(a)(iv) of the Act;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” means the Council of the First Nation within the meaning of the Act;

“development cost charges law” means a law enacted under subparagraph 5(1)(a)(v) of the Act;

“fee law” means a law enacted under paragraph 5(1)(a.1) of the Act;

“fee law report” means a report developed to support the fees established in a fee law, as required by the *Standards for First Nation Fee Laws, 2017*;

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

“Notice Standards” means the *Standards respecting Notices relating to Local Revenue Laws, 2018*;

“property transfer tax law” means a law enacted under paragraph 5(1)(a) of the Act that levies a tax on an interest in land at the time of the registration of a transfer in a respect of that interest in land in a land registry;

“reference jurisdiction transition plan” has the meaning given to that term in the *Standards for First Nation Annual Tax Rates Laws, 2017*;

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

“section 6 notice” means the notice of a proposed local revenue law required under section 6 of the Act;

“section 6 notification period” means the time period required under section 6 of the Act, and as extended by the Notice Standards where applicable; and

“taxpayer representation law” means a law enacted under paragraph 5(1)(c) of the Act.

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

PART VII

STANDARDS FOR THE SUBMISSION OF PROPERTY TAXATION LAWS

1. Lands, Interests or Rights Subject to the Law

For a property taxation law, the First Nation must provide the Commission with a description of the lands, interests or rights subject to the property taxation law, in the following forms:

- the name, IR number, location or civic address of each reserve subject to the property taxation law;
- if the lands subject to the property taxation law comprise a portion of a reserve, a description of that portion and a map delineating that portion; and
- a description of the taxable interests that will be subject to the property taxation law.

2. Assessment Practices

For a law made under subparagraph 5(1)(a)(i) of the Act, the First Nation must provide the Commission

with a statement confirming which provincial assessment practices will be applied in the law, including whether the law will follow the assessment review board procedures in the Act or those that are the same as the applicable province.

3. Services and Service Agreements

For a property taxation law other than a development cost charges law, the First Nation must provide the Commission with information regarding the services to be provided from local revenues, existing service agreements and any service agreement negotiations underway at the time the property taxation law is enacted, in the following forms:

- (a) a list of the services currently provided or that will be provided from local revenues; and
- (b) a summary of any service agreement negotiations underway, including the nature of the service and the proposed parties to the agreement.

4. Notice Confirmations

For a property taxation law, the First Nation must provide the Commission with a description of the notices that were given and any consultation undertaken by the Council before making the property taxation law, in the following forms:

- (a) confirmation that a section 6 notice of the proposed property taxation law was
 - (i) published in the *First Nations Gazette*, including the date of publication,
 - (ii) posted on the reserve in a public place, with a description of the location and the date of posting, and
 - (iii) mailed or emailed to the Commission, including the date the notice was provided;
- (b) confirmation that the section 6 notice of the proposed property taxation law was published in at least one (1) additional manner in accordance with subsections 5.1 and 5.4 of the Notice Standards, where applicable, including the date and manner of the publication;
- (c) confirmation that additional notice of the proposed property taxation law was given as required by subsections 5.3 and 5.4 to 5.6 of the Notice Standards, as applicable, including the form of the additional notice given;
- (d) a copy of the form or forms of notices referred to in paragraphs (a), (b) and (c);
- (e) confirmation that the section 6 notification period complied with section 6 of the Act or with section 4 of the Notice Standards where applicable;
- (f) a description of the types of consultation, if any, undertaken by Council before making the proposed property taxation law and the dates of such consultations;
- (g) confirmation that Council considered all written representations received under section 6 of the Act before making the property taxation law, and the date of the Council meeting at which representations were considered;
- (h) confirmation that the notice required by section 7 of the Act and a copy of the property taxation law was provided to all persons who made written representations to Council under paragraph 6(3)(c) of the Act; and
- (i) a copy of the form of the notice referred to in paragraph (h), and a list of each person to whom the notice was provided.

5. Additional Notice Requirements for Certain Property Taxation Laws

- 5.1 For a development cost charges law, the First Nation must
- (a) provide the Commission with confirmation that it posted, for the duration of the section 6 notification period, a copy of the long-term capital plan or other plan that supported the development of the law, in a prominent place on the First Nation's website or on the *First Nations Gazette* website; and
 - (b) provide the Commission with a copy of the plan referenced in paragraph (a).
- 5.2 For a business activity tax law, the First Nation must provide the Commission with confirmation that the First Nation delivered the section 6 notice to each business located on the reserve that will be subject to the business activity tax, as required by subsections 5.2 and 5.4 of the Notice Standards.
- 6. Additional Requirements for British Columbia and Quebec First Nations**
- 6.1 First Nations located in British Columbia that are undertaking property taxation for the first time must provide a certificate of taxation issued by the Province of British Columbia under the *Indian Self Government Enabling Act* (BC).
- 6.2 First Nations located in Quebec that are undertaking property taxation for the first time must provide a copy of any Order in Council issued by the Province of Quebec approving an agreement made between the First Nation and a municipality under section 14.8.1 of the *Municipal Code of Quebec* or under section 29.10.1 of the *Cities and Towns Act*.

PART VIII

STANDARDS FOR THE SUBMISSION OF TAXPAYER REPRESENTATION LAWS AND FEE LAWS

7. Taxpayer Representation Laws

The First Nation must provide the Commission with a description of the notices that were given and any consultation undertaken by the Council before making a taxpayer representation law, in the following forms:

- (a) confirmation that a section 6 notice of the proposed taxpayer representation law was
 - (i) published in the *First Nations Gazette*, including the date of publication,
 - (ii) posted on the reserve in a public place, with a description of the location and the date of posting, and
 - (iii) mailed or emailed to the Commission, including the date the notice was provided;
- (b) a copy of the form or forms of notices referred to in paragraph (a);
- (c) confirmation that the section 6 notification period complied with section 6 of the Act;
- (d) a description of the types of consultation, if any, undertaken by Council before making the proposed taxpayer representation law and the dates of such consultation;
- (e) confirmation that Council considered all written representations received under section 6 of the Act before making the taxpayer representation law, and the date of the Council meeting at which representations were considered;
- (f) confirmation that the notice required by section 7 of the Act and a copy of the taxpayer representation law was provided to all persons who made written representations to Council under paragraph 6(3)(c) of the Act; and
- (g) a copy of the form of the notice referred to in paragraph (e), and a list of each person to whom the

notice was provided.

8. Fee Laws

8.1 The First Nation must provide the Commission with a description of the notices that were given and any consultation undertaken by the Council before making a fee law, in the following forms:

- (a) confirmation that a section 6 notice of the proposed fee law was
 - (i) published in the *First Nations Gazette*, including the date of publication,
 - (ii) posted on the reserve in a public place, with a description of the location and the date of posting, and
 - (iii) mailed or emailed to the Commission, including the date the notice was provided;
- (b) confirmation that the section 6 notice of the proposed fee law was published in at least one (1) additional manner in accordance with subsections 5.1 and 5.4 of the Notice Standards, including the date and manner of the publication;
- (c) confirmation that an additional notice of the proposed fee law was given as required by subsections 5.3 and 5.4 to 5.6 of the Notice Standards, including the form of the additional notice given;
- (d) a copy of the form or forms of notices referred to in paragraphs (a), (b) and (c);
- (e) confirmation that the section 6 notification period complied with section 6 of the Act as extended by section 4 of the Notice Standards;
- (f) a description of the types of consultation, if any, undertaken by Council before making the proposed fee law and the dates of such consultation;
- (g) confirmation that Council considered all written representations received under section 6 of the Act before making the fee law, and the date of the meeting at which representations were considered;
- (h) confirmation that the notice given under section 7 of the Act and a copy of the law was provided to all persons who made written representations to Council under paragraph 6(3)(c) of the Act; and
- (i) a copy of the form of the notice referred to in paragraph (h), and a list of each person to whom the notice was provided.

8.2 For a fee law, the First Nation must

- (a) provide the Commission with confirmation that it posted, for the duration of the section 6 notification period, a copy of the fee law report in a prominent place on the First Nation's website or on the *First Nations Gazette* website; and
- (b) provide the Commission with a copy of the fee law report.

PART IX STANDARDS FOR THE SUBMISSION OF ANNUAL TAX RATES LAWS AND ANNUAL EXPENDITURE LAWS

9. Annual Tax Rates Law Requirements

9.1 The First Nation must provide the Commission with confirmation that the First Nation gave notice of its annual tax rates law as required by subsection 1.1 of the Notice Standards, including how the notice was given.

9.2 Where a First Nation intends to provide a justification for a tax rate under paragraph 10.1(a) or (b) of the *Standards for First Nation Annual Tax Rates Laws, 2017*, the First Nation must provide the Commission with confirmation that the First Nation complied with the requirement in subsection 1.2 of the Notice



Standards, including how the notice was given.

9.3 In the first year that a First Nation proposes to justify its tax rates under paragraph 10.1(b) of the *Standards for First Nation Annual Tax Rates Laws, 2017*, the First Nation must provide the Commission with

- (a) a copy of the reference jurisdiction transition plan; and
- (b) confirmation that the First Nation, in the previous taxation year, completed the requirements set out in section 7 of the Notice Standards.

10. Annual Expenditure Law Requirements

The First Nation must provide the Commission with confirmation that the First Nation gave notice of its annual expenditure law as required by section 2 of the Notice Standards, including how the notice was given.

PART X

GENERAL STANDARDS

11. Evidence Law Duly Made

11.1 The First Nation must provide to the Commission a copy of a local revenue law, signed and dated by a quorum of Council, as evidence that the law was duly made by Council.

11.2 A law submitted under subsection 11.1 must contain an enactment clause stating that the law was duly enacted by Council on the date and at the location specified in the law.

12. Confirmation Requirements

Where these Standards require a matter to be confirmed by the First Nation, the confirmation

- (a) may be made by the Council or by an officer of the First Nation duly authorized by the Council to confirm the matters required on behalf of the First Nation; and
- (b) must be in writing and certified or sworn to be true by the authorized signatory for the First Nation.

PART XI

REVOCATION AND COMING INTO FORCE

Revocation

The *Standards for the Submission of Information Required under Section 8 of the Act* that were established and effective as July 9, 2008, are revoked.

Coming Into Force

These Standards are established and in effect as of June 29, 2018.

PART XII

ENQUIRIES

All enquiries respecting these Standards should be directed to:

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



NORMES RELATIVES À LA PRÉSENTATION DES RENSEIGNEMENTS EXIGÉS PAR L'ARTICLE 8 DE LA LOI (2018)

PARTIE I PRÉAMBULE

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme dans laquelle les renseignements visés à l'article 8 de la Loi doivent lui être fournis;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à réaliser une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

PARTIE II OBJET

Les présentes normes ont pour objet d'établir la forme dans laquelle les renseignements visés à l'article 8 de la Loi doivent être fournis à la Commission. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur les recettes locales, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

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

PARTIE III AUTORISATION ET PUBLICATION

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

PARTIE IV APPLICATION

Les présentes normes s'appliquent lors de la présentation d'un texte législatif sur les recettes locales à la Commission pour agrément en vertu de la Loi. Toutefois, les parties VII et VIII de ces normes ne s'appliquent pas aux textes législatifs annuels sur les taux d'imposition et sur les dépenses.

PARTIE V TITRE

Les présentes normes peuvent être citées sous le titre : *Normes relatives à la présentation des renseignements exigés par l'article 8 de la Loi (2018)*.

PARTIE VI DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.



- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « conseil » S'entend du conseil de la première nation, au sens de la Loi.
- « délai de préavis au titre de l'article 6 » Le délai exigé aux termes de l'article 6 de la Loi qui, s'il y a lieu, est prolongé conformément aux Normes concernant les préavis.
- « Loi » La *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « Normes concernant les préavis » Les *Normes concernant les préavis relatifs aux textes législatifs sur les recettes locales (2018)*.
- « plan de transition » S'entend au sens des *Normes relatives aux lois annuelles sur les taux d'imposition des premières nations (2017)*.
- « préavis au titre de l'article 6 » Préavis relatif à un projet de texte législatif sur les recettes locales qui est exigé aux termes de l'article 6 de la Loi.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « rapport relatif au texte législatif sur les droits de service » Rapport élaboré pour appuyer les droits établis dans un texte législatif sur les droits de service, comme l'exigent les *Normes relatives aux lois sur les droits de service des premières nations (2017)*.
- « réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.
- « texte législatif annuel sur les dépenses » Texte législatif exigé par le paragraphe 10(2) de la Loi.
- « texte législatif annuel sur les taux d'imposition » Texte législatif exigé par le paragraphe 10(1) de la Loi.
- « texte législatif sur la représentation des intérêts des contribuables » Texte législatif pris en vertu de l'alinéa 5(1)c) de la Loi.
- « texte législatif sur la taxe sur les activités commerciales » Texte législatif pris en vertu du sous-alinéa 5(1)a)(iv) de la Loi.
- « texte législatif sur la taxe sur les transferts fonciers » Texte législatif pris en vertu de l'alinéa 5(1)a) de la Loi qui impose une taxe sur un intérêt foncier au moment de l'enregistrement d'un transfert visant celui-ci à un bureau d'enregistrement.
- « texte législatif sur les droits de service » Texte législatif pris en vertu de l'alinéa 5(1)a.1) de la Loi.
- « texte législatif sur les taxes d'aménagement » Texte législatif pris en vertu du sous-alinéa 5(1)a)(v) de la Loi.
- Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

PARTIE VII

NORMES VISANT LA PRÉSENTATION DES TEXTES LÉGISLATIFS RELATIFS À L'IMPOSITION FONCIÈRE

1. Terres, intérêts et droits visés

Dans le cas d'un texte législatif relatif à l'imposition foncière, la première nation doit fournir à la Commission une description des terres, intérêts et droits assujettis à ce texte législatif, en la forme suivante :

- a) le nom, le numéro de réserve indienne, l'emplacement ou l'adresse de voirie de chaque réserve assujettie au texte législatif;
- b) si les terres assujetties au texte législatif comprennent une partie d'une réserve, une description de cette partie et une carte délimitant celle-ci;

c) une description des intérêts imposables qui seront assujettis au texte législatif.

2. Méthodes d'évaluation

Dans le cas d'un texte législatif pris en vertu du sous-alinéa 5(1)a)(i) de la Loi, la première nation doit fournir à la Commission une déclaration confirmant les méthodes d'évaluation provinciales qui seront appliquées dans le texte législatif, y compris une mention indiquant si le texte législatif suivra les procédures du comité de révision des évaluations foncières énoncées dans la Loi ou des procédures identiques à celles utilisées dans la province visée.

3. Services et ententes de services

Dans le cas d'un texte législatif relatif à l'imposition foncière autre que celui sur les taxes d'aménagement, la première nation doit fournir à la Commission des renseignements sur les services dont la prestation sera assurée par les recettes locales ainsi que sur les ententes de services existantes et les ententes de services en cours de négociation au moment de la prise du texte législatif, en la forme suivante :

- a) une liste des services qui sont actuellement fournis ou qui seront fournis au moyen des recettes locales;
- b) un résumé des négociations en cours relatives à des ententes de services, y compris la nature des services et les parties proposées à l'entente.

4. Confirmations de préavis

Dans le cas d'un texte législatif relatif à l'imposition foncière, la première nation doit fournir à la Commission une description des préavis donnés et des consultations tenues, le cas échéant, par le conseil avant la prise du texte législatif proposé, en la forme suivante :

- a) une confirmation qu'un préavis au titre de l'article 6 concernant le texte législatif proposé a été, à la fois :
 - (i) publié dans la *Gazette des premières nations*, avec mention de la date de publication,
 - (ii) affiché dans un lieu public sur la réserve, avec mention du nom du lieu et de la date d'affichage,
 - (iii) transmis à la Commission par courrier ou voie électronique, avec mention de la date de transmission;
- b) une confirmation que le préavis au titre de l'article 6 concernant le texte législatif proposé a été publié par au moins un autre moyen conformément aux paragraphes 5.1 et 5.4 des Normes concernant les préavis, s'il y a lieu, avec mention de la date et du moyen de publication;
- c) une confirmation qu'un préavis supplémentaire du texte législatif proposé a été donné en conformité avec les paragraphes 5.3 et 5.4 à 5.6 des Normes concernant les préavis, s'il y a lieu, avec mention de la forme du préavis supplémentaire;
- d) une copie du ou des formulaires des préavis visés aux alinéas a), b) et c);
- e) une confirmation que le délai de préavis au titre de l'article 6 était conforme à l'article 6 de la Loi ou à l'article 4 des Normes concernant les préavis, selon le cas;
- f) une description des types de consultations tenues, le cas échéant, par le conseil avant la prise du texte législatif proposé et les dates de ces consultations;
- g) une confirmation que le conseil a pris en compte toutes les observations reçues aux termes de l'article 6 de la Loi avant la prise du texte législatif proposé, avec mention de la date de la réunion du conseil à laquelle ces observations ont été prises en considération;
- h) une confirmation que l'avis exigé par l'article 7 de la Loi et une copie du texte législatif ont été fournis à toutes les personnes qui ont présenté des observations écrites au conseil au titre de l'alinéa 6(3)c) de la Loi;
- i) une copie du formulaire de l'avis mentionné à l'alinéa h), ainsi que la liste des personnes auxquelles



cet avis a été transmis.

5. Exigences de préavis supplémentaires pour certains textes législatifs relatifs à l'imposition foncière

5.1 Dans le cas d'un texte législatif sur les taxes d'aménagement, la première nation doit fournir à la Commission :

- a) une confirmation qu'elle a, pendant toute la durée du délai de préavis au titre de l'article 6, affiché une copie du plan d'immobilisations à long terme – ou de tout autre plan appuyant l'élaboration de ce texte législatif – à un endroit bien en vue sur son site Web ou sur le site Web de la *Gazette des premières nations*;
- b) une copie du plan visé à l'alinéa a).

5.2 Dans le cas d'un texte législatif sur la taxe sur les activités commerciales, la première nation doit fournir à la Commission une confirmation qu'elle a transmis le préavis au titre de l'article 6 à chacune des entreprises situées dans la réserve qui seront assujetties à la taxe sur les activités commerciales, comme l'exigent les paragraphes 5.2 et 5.4 des Normes concernant les préavis.

6. Exigences supplémentaires pour les premières nations de la Colombie-Britannique et du Québec

6.1 Les premières nations situées en Colombie-Britannique qui procèdent à l'imposition foncière pour la première fois doivent fournir un certificat d'imposition délivré par la province de la Colombie-Britannique en vertu de la loi intitulée *Indian Self Government Enabling Act* de cette province.

6.2 Les premières nations situées au Québec qui procèdent à l'imposition foncière pour la première fois doivent fournir une copie du décret, pris par la province de Québec, approuvant l'entente conclue entre la première nation et une municipalité en vertu de l'article 14.8.1 du *Code municipal du Québec* ou de l'article 29.10.1 de la *Loi sur les cités et villes*.

PARTIE VIII

NORMES VISANT LA PRÉSENTATION DES TEXTES LÉGISLATIFS SUR LA REPRÉSENTATION DES INTÉRÊTS DES CONTRIBUABLES ET DES TEXTES LÉGISLATIFS SUR LES DROITS DE SERVICE

7. Textes législatifs sur la représentation des intérêts des contribuables

La première nation doit fournir à la Commission une description des préavis donnés et des consultations tenues, le cas échéant, par le conseil avant la prise d'un texte législatif sur la représentation des intérêts des contribuables, en la forme suivante :

- a) une confirmation qu'un préavis au titre de l'article 6 concernant le texte législatif proposé a été, à la fois :
 - (i) publié dans la *Gazette des premières nations*, avec mention de la date de publication,
 - (ii) affiché dans un lieu public sur la réserve, avec mention du nom du lieu et de la date d'affichage,
 - (iii) transmis à la Commission par courrier ou voie électronique, avec mention de la date de transmission;
- b) une copie du ou des formulaires du préavis visé à l'alinéa a);
- c) une confirmation que le délai de préavis au titre de l'article 6 était conforme à l'article 6 de la Loi;
- d) une description des types de consultations tenues, le cas échéant, par le conseil avant la prise du texte législatif proposé et les dates de ces consultations;
- e) une confirmation que le conseil a pris en compte toutes les observations reçues aux termes de l'article 6 de la Loi avant la prise du texte législatif proposé, avec mention de la date de la réunion du conseil à laquelle ces observations ont été prises en considération;



f) une confirmation que l'avis exigé par l'article 7 de la Loi et une copie du texte législatif proposé ont été fournis à toutes les personnes qui ont présenté des observations écrites au conseil au titre de l'alinéa 6(3)c) de la Loi;

g) une copie du formulaire de l'avis mentionné à l'alinéa e), ainsi que la liste des personnes auxquelles cet avis a été transmis.

8. Textes législatifs sur les droits de service

8.1 La première nation doit fournir à la Commission une description des préavis donnés et des consultations tenues, le cas échéant, par le conseil avant la prise d'un texte législatif sur les droits de service, en la forme suivante :

a) une confirmation qu'un préavis au titre de l'article 6 concernant le texte législatif proposé a été, à la fois :

- (i) publié dans la *Gazette des premières nations*, avec mention de la date de publication,
- (ii) affiché dans un lieu public sur la réserve, avec mention du nom du lieu et de la date d'affichage,
- (iii) transmis à la Commission par courrier ou voie électronique, avec mention de la date de transmission;

b) une confirmation que le préavis au titre de l'article 6 concernant le texte législatif proposé a été publié par au moins un autre moyen conformément aux paragraphes 5.1 et 5.4 des Normes concernant les préavis, s'il y a lieu, avec mention de la date et du moyen de publication;

c) une confirmation qu'un préavis supplémentaire du texte législatif proposé a été donné en conformité avec les paragraphes 5.3 et 5.4 à 5.6 des Normes concernant les préavis, s'il y a lieu, avec mention de la forme du préavis supplémentaire;

d) une copie du ou des formulaires des préavis visés aux alinéas a), b) et c);

e) une confirmation que le délai de préavis au titre de l'article 6 était conforme à l'article 6 de la Loi, tel que prolongé conformément à l'article 4 des Normes concernant les préavis;

f) une description des types de consultations tenues, le cas échéant, par le conseil avant la prise du texte législatif proposé et les dates de ces consultations;

g) une confirmation que le conseil a pris en compte toutes les observations reçues aux termes de l'article 6 de la Loi avant la prise du texte législatif proposé, avec mention de la date de la réunion du conseil à laquelle ces observations ont été prises en considération;

h) une confirmation que l'avis exigé par l'article 7 de la Loi et une copie du texte législatif proposé ont été fournis à toutes les personnes qui ont présenté des observations écrites au conseil au titre de l'alinéa 6(3)c) de la Loi;

i) une copie du formulaire de l'avis mentionné à l'alinéa h), ainsi que la liste des personnes auxquelles cet avis a été transmis.

8.2 Dans le cas d'un texte législatif sur les droits de service, la première nation doit fournir à la Commission :

a) une confirmation qu'elle a, pendant toute la durée du délai de préavis au titre de l'article 6, affiché une copie du rapport relatif au texte législatif sur les droits de service à un endroit bien en vue sur son site Web ou sur le site Web de la *Gazette des premières nations*;

b) une copie du rapport relatif au texte législatif sur les droits de service.

PARTIE IX

NORMES VISANT LA PRÉSENTATION DES TEXTES LÉGISLATIFS ANNUELS SUR LES TAUX D'IMPOSITION ET DES TEXTES



LÉGISLATIFS ANNUELS SUR LES DÉPENSES

9. Exigences relatives aux textes législatifs annuels sur les taux d'imposition

9.1 La première nation doit fournir à la Commission une confirmation qu'elle a donné un préavis de son texte législatif annuel sur les taux d'imposition comme l'exige le paragraphe 1.1 des Normes concernant les préavis, avec mention de la manière dont le préavis a été donné.

9.2 Lorsqu'elle entend justifier un taux d'imposition sur le fondement des alinéas 10.1a) ou b) des *Normes relatives aux lois annuelles sur les taux d'imposition des premières nations (2017)*, la première nation doit fournir à la Commission une confirmation qu'elle a respecté l'exigence prévue au paragraphe 1.2 des Normes concernant les préavis, avec mention de la manière dont le préavis a été donné.

9.3 Au cours de la première année où elle entend justifier ses taux d'imposition suivant l'alinéa 10.1b) des *Normes relatives aux lois annuelles sur les taux d'imposition des premières nations (2017)*, la première nation doit fournir à la Commission :

- a) une copie du plan de transition;
- b) une confirmation qu'elle a, pendant l'année d'imposition précédente, respecté les exigences énoncées à l'article 7 des Normes concernant les préavis.

10. Exigences relatives aux textes législatifs annuels sur les dépenses

La première nation doit fournir à la Commission une confirmation qu'elle a donné un préavis de son texte législatif annuel sur les dépenses comme l'exige l'article 2 des Normes concernant les préavis, avec mention de la manière dont le préavis a été donné.

PARTIE X NORMES GÉNÉRALES

11. Preuve de la prise d'un texte législatif

11.1 La première nation doit fournir à la Commission une copie de tout texte législatif sur les recettes locales, signé et daté par un quorum du conseil, comme preuve que le texte législatif a été pris en bonne et due forme par le conseil.

11.2 Le texte législatif fourni selon le paragraphe 11.1 doit contenir une disposition d'édiction indiquant qu'il a été dûment édicté par le conseil à la date et au lieu qui y sont indiqués.

12. Exigences relatives aux confirmations

Lorsque les présentes normes exigent qu'une question soit confirmée par la première nation, cette confirmation :

- a) peut être faite par le conseil ou par un dirigeant de la première nation dûment autorisé par le conseil à confirmer les questions au nom de la première nation;
- b) doit être établie par écrit et certifiée véridique ou attestée sous serment par le signataire autorisé de la première nation.

PARTIE XI ABROGATION ET ENTRÉE EN VIGUEUR

Abrogation

Les *Normes relatives à la présentation des renseignements exigés par l'article 8 de la Loi*, établies et entrées en vigueur le 9 juillet 2008, sont abrogées.

Entrée en vigueur

Les présentes normes sont établies et entrent en vigueur le 29 juin 2018.



PARTIE XII

DEMANDES DE RENSEIGNEMENTS

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

Commission de la fiscalité des premières nations

345, Chief Alex Thomas Way, bureau 321

Kamloops (Colombie-Britannique) V2H 1H1

Téléphone : (250) 828-9857

**STANDARDS RESPECTING
NOTICES RELATING TO LOCAL REVENUE LAWS, 2018**

[Consolidated to 2018-12-12]

**PART I
PREAMBLE**

WHEREAS:

- A. Section 35 of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting notices relating to local revenue laws, including any minimum periods applicable to the notices;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

**PART II
PURPOSE**

These Standards set out requirements for First Nations to provide notices relating to local revenue laws the First Nation intends to enact. These Standards are used by the Commission in its review and approval of First Nations' local revenue laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to requirements set out in the Act.

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

**PART III
AUTHORITY AND PUBLICATION**

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

**PART IV
APPLICATION**

These Standards apply to a local revenue law submitted to the Commission for approval under the Act.

**PART V
CITATION**

These Standards may be cited as the *Standards respecting Notices relating to Local Revenue Laws, 2018*.

**PART VI
DEFINITIONS**

In these Standards:

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

“annual expenditure law” means a law required under subsection 10(2) of the Act;

“annual tax rates law” means a law required under subsection 10(1) of the Act;

“business activity tax law” means a law enacted under subparagraph 5(1)(a)(iv) of the Act;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“deliver” means to mail, e-mail, leave with a person, or deposit in a person’s mail box or receptacle at the person’s residence or place of business;

“development cost charges law” means a law enacted under subparagraph 5(1)(a)(v) of the Act;

“fee law” means a law enacted under paragraph 5(1)(a.1) of the Act;

“fee law report” means a report developed to support the fees established in a fee law, as required by the *Standards for First Nation Fee Laws, 2017*;

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

“property transfer tax law” means a law enacted under paragraph 5(1)(a) of the Act that levies a tax on an interest in land at the time of the registration of a transfer in a respect of that interest in land in a land registry;

“reference jurisdiction transition plan” has the meaning given to that term in the *Standards for First Nation Annual Tax Rates Laws, 2017*;

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

“seasonal property” means a cottage or other residential property that is

- (a) intended for use as a secondary place of residence for vacation or recreational purposes, and
- (b) used only for a portion of each taxation year;

“section 6 notice” means the notice of a proposed local revenue law required under section 6 of the Act;

“section 6 notification period” means the time period required under section 6 of the Act, and as extended by section 4 of these Standards where applicable;

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

“taxpayer representation to council law” means a law enacted under paragraph 5(1)(c) of the Act; and

“tax administrator” means a person appointed by a Council to administer and enforce the First Nation’s property taxation laws.

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

[am. FNTC Resolution 2018-12-12.]

PART VII

STANDARDS

1. Notice of Annual Tax Rates Laws

1.1 A First Nation must, in each year before submitting its annual tax rates law to the Commission for review and approval consideration, give notice of its annual tax rates law

- (a) by posting a copy of the law on the *First Nations Gazette* website or in a prominent place on the First Nation’s website;

- (b) in accordance with the procedures set out in the First Nation’s taxpayer representation to council law; or
- (c) by holding a public meeting at which taxpayers may meet with the tax administrator or members of Council to discuss the proposed law.

1.2 Where a First Nation intends to provide a justification for a tax rate under paragraph 10.1(a) or (b) of the *Standards for First Nation Annual Tax Rates Laws, 2017*, the First Nation must include a description of the justification in a notice given under paragraph 1.1(a), or inform the taxpayers of the justification when giving notice under paragraphs 1.1(b) or (c).

2. Notice of Annual Expenditure Laws

A First Nation must, in each year before submitting its annual expenditure law to the Commission for review and approval consideration, give notice of its annual expenditure law

- (a) by posting a copy of the law on the *First Nations Gazette* website or in a prominent place on the First Nation’s website;
- (b) in accordance with the procedures set out in the First Nation’s taxpayer representation to council law; or
- (c) by holding a public meeting at which taxpayers may meet with the tax administrator or members of Council to discuss the proposed law.

3. Additional Notice Information Requirements

- 3.1 Where a First Nation proposes to enact a development cost charges law, the First Nation must,
 - (a) in its section 6 notice, state where a copy of the long-term capital plan or other plan that supported the development of the law may be obtained; and
 - (b) for the duration of the section 6 notification period, post a copy of the plan referenced in paragraph (a) in a prominent place on the First Nation’s website or on the *First Nations Gazette* website.
- 3.2 Where a First Nation proposes to enact a fee law, the First Nation must,
 - (a) in its section 6 notice, state where a copy of the fee law report may be obtained; and
 - (b) for the duration of the section 6 notification period, post a copy of the fee law report in a prominent place on the First Nation’s website or on the *First Nations Gazette* website.

4. Minimum Notice Period for Certain Proposed Local Revenue Laws

- 4.1 Where a First Nation proposes to enact any of
 - (a) a development cost charges law,
 - (b) a property transfer tax law,
 - (c) a service tax law,
 - (d) a business activity tax law, or
 - (e) a fee law,

the notice period under section 6 of the Act must be extended to at least forty-five (45) days.

4.2 Where a First Nation is implementing real property taxation for the first time, the notice period under section 6 of the Act must be extended to at least forty-five (45) days for the First Nation’s property assessment law and property taxation law.

5. Additional Notice Requirements for Certain Proposed Local Revenue Laws

5.1 Where a First Nation proposes to enact a law referenced in section 4 and the First Nation has taxpayers or other persons on its reserve who will be subject to the tax or fee, the First Nation must publish the section 6 notice in at least one (1) of the following additional ways:

- (a) in the local newspaper with the largest circulation;
- (b) in a prominent place on the First Nation's website; or
- (c) in a newsletter delivered to each taxpayer on the reserve.

5.2 Where a First Nation proposes to enact a business activity tax law, the First Nation must deliver the section 6 notice to each business located on the reserve that will be subject to the proposed tax.

5.3 Where a First Nation proposes to enact a development cost charges law, a property transfer tax law, a service tax law or a fee law, the First Nation must undertake at least one (1) of the following additional requirements:

- (a) in the section 6 notice, state that a description of the key elements of the proposed local revenue law may be viewed on the First Nation's website;
- (b) in the section 6 notice, state the time and place of an open house at which representatives of the First Nation will provide information respecting the proposed local revenue law;
- (c) in the section 6 notice, state the time and place of a public meeting at which the council of the First Nation will review the proposed local revenue law; or
- (d) deliver the section 6 notice to each taxpayer on the reserve, or for a service tax law that will apply only to a defined area of the reserve, to each taxpayer in the defined area.

5.4 The First Nation must publish or deliver, as applicable, the notices required under subsections 5.1, 5.2 and 5.3 before the first day of the section 6 notification period.

5.5 The First Nation must publish the information referenced in paragraph 5.3(a) in a prominent place on the First Nation's website before the first day of the section 6 notification period.

5.6 The First Nation must hold an open house or public meeting referenced in paragraphs 5.3(b) and (c) during the section 6 notification period.

6. Exemptions from Requirements

Where, in respect of a local revenue law, the Commission has exempted a First Nation under subsection 6(2) of the Act from the notice requirements in subsection 6(1) of the Act, the requirements in sections 3, 4, 5 and 8 of these Standards do not apply to the First Nation in respect of that local revenue law.

[am. FNTC Resolution 2018-12-12.]

7. Notice of Transition to Reference Jurisdiction Rate Setting

7.1 Where a First Nation proposes to justify an increase in its tax rates under paragraph 10.1(b) of the *Standards for First Nation Annual Tax Rates Laws, 2017*, the requirements set out in this section apply.

7.2 The First Nation must provide a written notice, in accordance with subsection 7.4, stating

- (a) that the First Nation intends to develop a reference jurisdiction transition plan in order to transition to setting tax rates that are identical to the reference jurisdiction, and
- (b) the time and place of a taxpayer meeting to review and discuss the reference jurisdiction transition plan.

7.3 The First Nation must hold the taxpayer meeting referenced in subsection 7.2 at the time and place referenced in the notice.

7.4 At least fourteen (14) days before the date of the taxpayer meeting referenced in subsection 7.2, the

notice required under subsection 7.2 must be

- (a) delivered to every taxpayer and any taxpayer association;
- (b) posted in the First Nation's administrative offices and in at least two (2) other locations on the reserve; and
- (c) published on the First Nations Gazette website and in a prominent place on the First Nation's website.

8. Notice Requirements for Seasonal Properties

8.1 Where there are taxable seasonal properties on a First Nation's reserve, the First Nation must comply with either subsection 8.2 or 8.3 where a section 6 notice is required in respect of a proposed local revenue law.

8.2 The First Nation must

- (a) begin and complete the section 6 notification period, and
- (b) fulfill all notice requirements set out in these Standards,

during a time of year when the seasonal properties are intended for occupation.

8.3 The First Nation must, in addition to all other notice requirements, deliver the section 6 notice to each taxpayer who holds a seasonal property and has provided to the First Nation an e-mail address or permanent mailing address.

8.4 A First Nation providing notice under subsection 8.3 must deliver the section 6 notices before the first day of the section 6 notification period.

[am. FNTC Resolution 2018-12-12.]

PART VIII COMING INTO FORCE

These Standards are established and in effect as of June 29, 2018.

PART IX ENQUIRIES

All enquiries respecting these Standards should be directed to:

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



NORMES CONCERNANT LES PRÉAVIS RELATIFS AUX TEXTES LÉGISLATIFS SUR LES RECETTES LOCALES (2018)

[Codifiées le 2018-12-12]

PARTIE I PRÉAMBULE

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant les préavis relatifs aux textes législatifs sur les recettes locales, notamment les délais applicables à ces préavis;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à réaliser une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

PARTIE II OBJET

Les présentes normes énoncent les exigences que doivent respecter les premières nations quant aux préavis à donner au sujet des textes législatifs sur les recettes locales qu'elles se proposent de prendre. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur les recettes locales des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

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

PARTIE III AUTORISATION ET PUBLICATION

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

PARTIE IV APPLICATION

Les présentes normes s'appliquent à tout texte législatif sur les recettes locales qui est soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V TITRE

Les présentes normes peuvent être citées sous le titre : *Normes concernant les préavis relatifs aux textes législatifs sur les recettes locales (2018)*.

PARTIE VI DÉFINITIONS



Les définitions qui suivent s'appliquent aux présentes normes.

« administrateur fiscal » La personne nommée par le conseil qui est chargée de l'application et du contrôle de l'application des textes législatifs relatifs à l'imposition foncière de la première nation.

« bien saisonnier » Chalet ou autre bien foncier résidentiel qui, à la fois :

- a) est destiné à servir de lieu de résidence secondaire pour les vacances ou à des fins récréatives;
- b) est utilisé seulement pendant une partie de chaque année d'imposition.

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

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

« délai de préavis au titre de l'article 6 » Le délai exigé aux termes de l'article 6 de la Loi qui, s'il y a lieu, est prolongé conformément à l'article 4 des présentes normes.

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

« loi annuelle sur les dépenses » Texte législatif exigé par le paragraphe 10(2) de la Loi.

« loi annuelle sur les taux d'imposition » Texte législatif exigé par le paragraphe 10(1) de la Loi.

« loi sur la représentation des intérêts des contribuables auprès du conseil » Texte législatif pris en vertu de l'alinéa 5(1)c) de la Loi.

« loi sur la taxe sur les activités commerciales » Texte législatif pris en vertu du sous-alinéa 5(1)a)(iv) de la Loi.

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

« loi sur la taxe sur les transferts fonciers » Texte législatif pris en vertu de l'alinéa 5(1)a) de la Loi qui impose une taxe sur un intérêt foncier au moment de l'enregistrement d'un transfert visant celui-ci à un bureau d'enregistrement.

« loi sur les droits de service » Texte législatif pris en vertu de l'alinéa 5(1)a.1) de la Loi.

« loi sur les taxes d'aménagement » Texte législatif pris en vertu du sous-alinéa 5(1)a)(v) de la Loi.

« plan de transition » S'entend au sens des *Normes relatives aux lois annuelles sur les taux d'imposition des premières nations (2017)*.

« préavis au titre de l'article 6 » Préavis relatif à un projet de loi sur les recettes locales qui est exigé aux termes de l'article 6 de la Loi.

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

« rapport relatif à la loi sur les droits de service » Rapport élaboré pour appuyer les droits établis dans une loi sur les droits de service, comme l'exigent les *Normes relatives aux lois sur les droits de service des premières nations (2017)*.

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

« transmettre » Envoyer par la poste ou par courriel, remettre à une personne ou déposer dans la boîte aux lettres ou le réceptacle à courrier d'une personne à son domicile ou à son établissement commercial.

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

[mod. Résolution de la CFPN 2018-12-12.]

PARTIE VII

NORMES

1. Préavis relatifs aux lois annuelles sur les taux d'imposition

1.1 La première nation doit, chaque année avant de soumettre sa loi annuelle sur les taux d'imposition à la Commission pour examen et agrément, donner un préavis de cette loi :

- a) soit en affichant une copie de la loi sur le site Web de la *Gazette des premières nations* ou à un endroit bien en vue sur son propre site Web;
- b) soit en se conformant aux procédures établies dans sa loi sur la représentation des intérêts des contribuables auprès du conseil;
- c) soit en tenant une assemblée publique au cours de laquelle les contribuables peuvent rencontrer l'administrateur fiscal ou les membres du conseil pour discuter de la loi proposée.

1.2 Lorsqu'elle entend justifier un taux d'imposition sur le fondement des alinéas 10.1a) ou b) des *Normes relatives aux lois annuelles sur les taux d'imposition des premières nations (2017)*, la première nation doit inclure une description de cette justification dans le préavis donné conformément à l'alinéa 1.1a) ou informer les contribuables de la justification au moment de donner le préavis en conformité avec les alinéas 1.1b) ou c).

2. Préavis relatifs aux lois annuelles sur les dépenses

La première nation doit, chaque année avant de soumettre sa loi annuelle sur les dépenses à la Commission pour examen et agrément, donner un préavis de cette loi :

- a) soit en affichant une copie de la loi sur le site Web de la *Gazette des premières nations* ou à un endroit bien en vue sur son propre site Web;
- b) soit en se conformant aux procédures établies dans sa loi sur la représentation des intérêts des contribuables auprès du conseil;
- c) soit en tenant une assemblée publique à laquelle les contribuables peuvent rencontrer l'administrateur fiscal ou les membres du conseil pour discuter de la loi proposée.

3. Renseignements supplémentaires exigés

3.1 Lorsque la première nation se propose d'édicter une loi sur les taxes d'aménagement, elle doit :

- a) dans le préavis au titre de l'article 6, indiquer où on peut obtenir une copie du plan d'immobilisations à long terme ou de tout autre plan utilisé à l'appui de l'élaboration de la loi;
- b) pendant toute la durée du délai de préavis au titre de l'article 6, afficher une copie du plan visé à l'alinéa a) à un endroit bien en vue sur son site Web ou sur le site Web de la *Gazette des premières nations*.

3.2 Lorsque la première nation se propose d'édicter une loi sur les droits de service, elle doit :

- a) dans le préavis au titre de l'article 6, indiquer où on peut obtenir une copie du rapport relatif à la loi sur les droits de service;
- b) pendant toute la durée du délai de préavis au titre de l'article 6, afficher une copie du rapport relatif à la loi sur les droits de service à un endroit bien en vue sur son site Web ou sur le site Web de la *Gazette des premières nations*.

4. Délai de préavis applicable à certains projets de textes législatifs sur les recettes locales

4.1 Lorsque la première nation se propose d'édicter l'une des lois énumérées ci-après, le délai de préavis prévu à l'article 6 de la Loi doit être prolongé à au moins quarante-cinq (45) jours :

- a) loi sur les taxes d'aménagement;
- b) loi sur la taxe sur les transferts fonciers;



- c) loi sur la taxe sur les services;
- d) loi sur la taxe sur les activités commerciales;
- e) loi sur les droits de service.

4.2 Lorsque la première nation met en oeuvre l'imposition foncière pour la première fois, le délai de préavis prévu à l'article 6 de la Loi doit être prolongé à au moins quarante-cinq (45) jours pour la loi sur l'évaluation foncière et la loi sur l'imposition foncière de la première nation.

5. Exigences supplémentaires applicables au préavis de certains projets de loi

5.1 Lorsque la première nation se propose d'édicter une loi visée à l'article 4 et que, dans la réserve, il y a des contribuables ou autres personnes qui seront assujettis aux impôts fonciers, taxes ou droits proposés, elle doit publier le préavis au titre de l'article 6 par au moins un (1) autre des moyens suivants :

- a) la publication dans le journal local ayant le plus grand tirage;
- b) la publication à un endroit bien en vue sur le site Web de la première nation;
- c) la publication dans un bulletin d'information distribué à tous les contribuables de la réserve.

5.2 Lorsque la première nation se propose d'édicter une loi sur la taxe sur les activités commerciales, elle doit transmettre le préavis au titre de l'article 6 à chacune des entreprises situées dans la réserve qui seront assujetties à la taxe proposée.

5.3 Lorsque la première nation se propose d'édicter une loi sur les taxes d'aménagement, une loi sur la taxe sur les transferts fonciers, une loi sur la taxe sur les services ou une loi sur les droits de service, elle doit se conformer à au moins l'une des exigences supplémentaires suivantes :

- a) préciser, dans le préavis au titre de l'article 6, qu'une description des principaux éléments du projet de loi est accessible pour consultation sur le site Web de la première nation;
- b) indiquer, dans le préavis au titre de l'article 6, les date, heure et lieu de la séance portes ouvertes au cours de laquelle des représentants de la première nation fourniront des renseignements sur le projet de loi;
- c) indiquer, dans le préavis au titre de l'article 6, les date, heure et lieu de l'assemblée publique au cours de laquelle le conseil de la première nation fera l'examen du projet de loi;
- d) transmettre le préavis au titre de l'article 6 à chaque contribuable de la réserve ou, s'il s'agit d'un projet de loi sur la taxe sur les services applicable à un secteur déterminé de la réserve, à chaque contribuable de ce secteur.

5.4 La première nation doit publier ou transmettre, selon le cas, le préavis exigé par les paragraphes 5.1, 5.2 et 5.3 avant le premier jour du délai de préavis au titre de l'article 6.

5.5 La première nation doit publier les renseignements visés à l'alinéa 5.3a) à un endroit bien en vue sur son site Web avant le premier jour du délai de préavis au titre de l'article 6.

5.6 La première nation doit tenir la séance portes ouvertes ou l'assemblée publique visée aux alinéas 5.3b) ou c) pendant le délai de préavis au titre de l'article 6.

6. Exemption des exigences

Lorsque la Commission a, en vertu du paragraphe 6(2) de la Loi, exempté une première nation de l'obligation de préavis prévue au paragraphe 6(1) de la Loi à l'égard d'un texte législatif sur les recettes locales, les exigences énoncées aux articles 3, 4, 5 et 8 des présentes normes ne s'appliquent pas à la première nation en ce qui concerne ce texte législatif.

[mod. Résolution de la CFPN 2018-12-12.]

7. Préavis de la transition vers les taux du territoire de référence



7.1 Lorsque la première nation entend justifier une augmentation de ses taux d'imposition suivant l'alinéa 10.1b) des *Normes relatives aux lois annuelles sur les taux d'imposition des premières nations (2017)*, les exigences énoncées au présent article s'appliquent à celle-ci.

7.2 La première nation doit donner un avis par écrit conformément au paragraphe 7.4, indiquant :

- a) son intention d'élaborer un plan de transition afin de faire le passage à des taux d'imposition identiques à ceux du territoire de référence;
- b) les date, heure et lieu de l'assemblée à laquelle les contribuables sont invités pour examiner le plan de transition et en discuter.

7.3 La première nation doit tenir l'assemblée des contribuables mentionnée au paragraphe 7.2 aux dates, heure et lieu indiqués dans l'avis.

7.4 Au moins quatorze (14) jours avant la date de l'assemblée des contribuables mentionnée au paragraphe 7.2, l'avis exigé à ce paragraphe doit être, à la fois :

- a) transmis à chaque contribuable et à chaque association de contribuables;
- b) affiché dans les bureaux administratifs de la première nation et dans au moins deux (2) autres endroits dans la réserve;
- c) publié sur le site Web de la *Gazette des premières nations* et à un endroit bien en vue sur le site Web de la première nation.

8. Exigences de préavis à l'égard des biens saisonniers

8.1 Lorsque la réserve d'une première nation comporte des biens saisonniers imposables, la première nation doit se conformer aux exigences du paragraphe 8.2 ou du paragraphe 8.3 si un préavis au titre de l'article 6 est exigé pour un projet de loi sur les recettes locales.

8.2 La première nation doit, pendant la période de l'année où les biens saisonniers sont destinés à être occupés :

- a) faire commencer et mener à terme le délai de préavis au titre de l'article 6;
- b) remplir toutes les exigences de préavis énoncées dans les présentes normes.

8.3 La première nation doit, en plus de remplir les autres exigences de préavis, transmettre le préavis au titre de l'article 6 à chaque contribuable qui détient un bien saisonnier et qui lui a communiqué une adresse électronique ou une adresse postale permanente.

8.4 La première nation qui donne préavis selon le paragraphe 8.3 doit transmettre les préavis au titre de l'article 6 avant le début du délai de préavis au titre de l'article 6.

[mod. Résolution de la CFPN 2018-12-12.]

PARTIE VIII

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 29 juin 2018.

PARTIE IX

DEMANDES DE RENSEIGNEMENTS

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

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

DISPUTE RESOLUTION POLICY, 2018

PART I PREAMBLE

WHEREAS:

- A. The *First Nations Fiscal Management Act* recognizes First Nation jurisdiction to, among other things, raise revenue through property taxation and other local revenue laws;
- B. Subsection 83(1) of the *Indian Act* recognizes First Nation jurisdiction to raise revenue through property taxation;
- C. First Nation taxation systems can give rise to disputes regarding such issues as tax rates, tax revenue expenditures and the provision of local services;
- D. Disputes between a First Nation and its taxpayers can erode trust, increase costs due to litigation, and decrease the economic and social value of on-reserve leases and other land uses;
- E. Disputes between First Nations and adjacent local governments can erode trust, increase costs due to litigation, and decrease opportunities for the efficient provision of services and economic development;
- F. The First Nations Tax Commission wishes to foster dialogue, effective communication, joint problem solving and conflict resolution among First Nations, their taxpayers and adjacent local governments;
- G. The Commission encourages and supports training, including education and training in conflict resolution, consensus building, facilitation, mediation and negotiation, to increase the skills and abilities of First Nations to prevent disputes from arising and to address disputes that may arise; and
- H. The Commission advocates dispute resolution mechanisms that lead to
 - local resolution – the process should seek to resolve disputes directly with the First Nation;
 - efficient resolution – the process should seek to resolve disputes efficiently and cost-effectively by having in place informal and transparent processes with clear and reasonable deadlines for complaint resolution;
 - cooperative resolution – the process should seek to encourage the cooperative resolution of disputes in order to increase commitment to the resolution, achieve mutual gains, provide effective implementation of the resolution and strengthen relationships;
 - fair resolution – the process should seek to encourage resolutions that are fair and that support First Nation governance and jurisdiction; and
 - stable resolution – the process should seek to encourage resolutions that are viable, long lasting, and conclusive within the property taxation system.

PART II PURPOSE

This Policy provides a framework for supporting, encouraging and facilitating the use of dispute resolution methods to resolve disputes at the earliest possible stage and with mutually beneficial solutions. This Policy is intended to operate within the FMA and *Indian Act* legislative frameworks and to supplement applicable regulations and Commission standards, policies and procedures.

PART III AUTHORITY

This Policy is established pursuant to subsection 1.3 of the Memorandum of Understanding between the Commission and the Minister of Indian Affairs and Northern Development, and paragraph 29(c) of the FMA under which the Commission is mandated to prevent, or provide for the timely resolution of, disputes in relation to the application of local revenue laws.

PART IV APPLICATION

This Policy applies to the resolution of disputes that arise in relation to taxation systems under the FMA and under section 83 of the *Indian Act*. This Policy does not apply to reviews conducted under section 33 of the FMA.

PART V CITATION

This Policy may be cited as the *Dispute Resolution Policy, 2018*.

PART VI DEFINITIONS

In this Policy:

“arbitration” means a process where a neutral third party considers the facts and arguments presented by the parties and renders a decision that is non-binding or binding as determined in advance by the parties;

“Commission” means the First Nations Tax Commission established under the *First Nations Fiscal Management Act*, S.C. 2005, c. 9;

“dispute” means a disagreement concerning a taxation matter in which a claim or assertion of one party is met with refusal, denial or counterclaim by another;

“facilitation” means the collaborative process used to help parties with divergent views reach a goal or complete a task to the mutual satisfaction of the participants;

“First Nation” means a band as defined in subsection 2(1) the *Indian Act*;

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

“mediation” means the process where a neutral third party who has no authoritative decision-making power assists the parties in voluntarily reaching a mutually acceptable resolution of the dispute; and

“roster” means the roster of arbitrators and mediators maintained by the Commission as set out in section 4.

PART VII POLICY

1. Dispute Resolution Mechanisms Supported by the Commission

The Commission encourages and supports the use, as appropriate, of the following dispute resolution mechanisms:

- (a) conflict assessment to identify the parties with a stake in a dispute, their interests, and possible processes and proposals for resolution;

- (b) facilitation to help the parties to come together to discuss issues affecting them, to debate different points of view and to reach consensus on possible solutions;
- (c) consensus building techniques such as advisory groups, joint fact finding, policy dialogues, and focus groups to build understanding, mutual respect, and to reach agreement;
- (d) mediation to assist the parties to reach a mutually acceptable resolution of the dispute; and
- (e) arbitration to provide an independent and informed judgment on one or more substantive or procedural matters in a dispute.

2. Commission’s Function in Dispute Resolution

2.1 The Commission’s function in dispute resolution includes

- (a) providing facilitation for First Nations and their taxpayers, and First Nations and adjacent local governments, to share information, increase understanding, rebuild relationships and resolve disputes;
- (b) assisting the parties to a dispute in evaluating options for dispute resolution where facilitation has not resolved a dispute; and
- (c) locating professional neutral and experienced dispute resolution services when desired and appropriate.

2.2 Dispute resolution is conducted in compliance with applicable legislation and Commission standards, policies and procedures, as well as the following guidelines:

- (a) dialogue, facilitation, mediation and arbitration are voluntary processes and the Commission will not compel any party to enter into any dispute resolution process;
- (b) a Commission staff member or commissioner who serves as a facilitator in a particular case will not participate in any subsequent Commission proceedings conducted under section 33 of the FMA respecting the matter;
- (c) the content of the dispute must fall within the mandate of the Commission under the FMA or section 83 of the *Indian Act*;
- (d) participation in a dispute resolution process does not affect the ability of a party to pursue a review under section 33 of the FMA; and
- (e) mediation or arbitration will be conducted by an independent mediator or arbitrator selected by the parties.

3. Seeking Commission Assistance in Resolving Disputes

3.1 Where a taxpayer, First Nation member, First Nation or local government has been unable to resolve a dispute at the local level, the taxpayer, First Nation member, First Nation or local government may contact the Commission for assistance in resolving the matter.

3.2 When the Commission receives a request for assistance in resolving a dispute, the request will be referred to a Commission staff person who will

- (a) contact the person requesting assistance to obtain details of the issue and any relevant documents or other material; and
- (b) contact the other party or parties to the dispute to obtain information, discuss the issue, and offer to assist in resolving the issue.

3.3 Where the parties to a dispute agree, the Commission may assist the parties by providing facilitation services to help the parties seek to resolve the issue.

3.4 Where the parties have been unable to resolve a dispute through facilitation, the Commission may recommend that the parties consider mediation as the next step in dispute resolution.

3.5 Where the parties have been unable to resolve a dispute through facilitation and do not wish to engage in mediation, or where mediation has not resolved a dispute, the Commission may recommend that the parties consider arbitration as the next step in dispute resolution.

4. Roster of Arbitrators and Mediators

4.1 The Commission maintains a roster of arbitrators and mediators to enable taxing First Nations and the other parties to a dispute engage arbitrators and mediators with First Nation property taxation experience.

4.2 Individuals practicing in the area of arbitration or mediation who wish to be placed on the roster must

(a) satisfy the Commission in writing that they have

(i) experience in the areas of First Nation property taxation, land use, and development disputes, and

(ii) dispute resolution training and certification in mediation and arbitration;

(b) provide a résumé of experience and a list of professional references; and

(c) provide written evidence that they hold professional liability insurance in an amount of at least one million dollars (\$1,000,000) per claim.

4.3 The Commission may in its sole discretion

(a) determine whether an applicant will be added to the roster; and

(b) delete a name from the roster at any time, without notice.

4.4 The roster is intended to assist the parties in their selection of an arbitrator or mediator and should not be construed as an endorsement by the Commission of the individuals on the roster.

4.5 The selection of an arbitrator or mediator from the roster is the sole responsibility of the parties to the dispute.

4.6 The Commission is not responsible for any errors or omissions committed by arbitrators and mediators selected from the roster.

4.7 First Nations and other parties to a dispute may access the roster by contacting the Commission.

4.8 The Commission will assist parties in accessing and using the roster and will provide the résumés of individuals on the roster where the parties to a dispute wish to consider engaging that individual.

PART VIII

COMING INTO FORCE

This Policy is established and in effect as of August 1, 2018.

PART IX

ENQUIRIES

All enquiries respecting this Policy should be directed to:

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

POLITIQUE SUR LE RÈGLEMENT DES DIFFÉRENDS (2018)

PARTIE I PRÉAMBULE

ATTENDU :

- A. que la *Loi sur la gestion financière des premières nations* reconnaît la compétence des Premières Nations pour, notamment, percevoir des recettes en prenant des textes législatifs sur l'imposition foncière et d'autres textes législatifs sur les recettes locales;
- B. que le paragraphe 83(1) de la *Loi sur les Indiens* reconnaît la compétence des Premières Nations pour percevoir des recettes au moyen de l'imposition foncière;
- C. que les régimes d'imposition foncière des Premières Nations peuvent engendrer des différends au sujet de questions telles que les taux d'imposition, les dépenses à engager sur les recettes issues des impôts et la prestation des services locaux;
- D. que les différends entre une Première Nation et ses contribuables peuvent miner la confiance, augmenter les coûts occasionnés par les litiges et diminuer la valeur économique et sociale des baux et autres formes d'utilisation des terres sur les réserves;
- E. que les différends entre les Premières Nations et les administrations locales voisines peuvent miner la confiance, augmenter les coûts occasionnés par les litiges et réduire les possibilités propices à la prestation efficace de services et au développement économique;
- F. que la Commission de la fiscalité des premières nations souhaite encourager le dialogue, la communication efficace, la résolution concertée de problèmes et la résolution de conflits entre les Premières Nations, leurs contribuables et les administrations locales voisines;
- G. que la Commission encourage et soutient la formation, y compris l'enseignement et la formation sur la résolution de conflits, l'établissement de consensus, la facilitation, la médiation et la négociation, afin d'améliorer les aptitudes et les habiletés des Premières Nations à prévenir les différends et à résoudre ceux qui peuvent survenir;
- H. que la Commission préconise des mécanismes de règlement des différends qui mènent à :
 - un règlement local – le processus doit viser à résoudre les différends directement avec la Première Nation;
 - un règlement efficace – le processus doit viser à résoudre les différends de manière efficace et rentable en prévoyant des démarches informelles et transparentes qui sont assorties de délais clairs et raisonnables pour le règlement des plaintes;
 - un règlement concerté – le processus doit viser à favoriser le règlement concerté des différends afin d'accroître le niveau d'engagement envers le règlement, de réaliser des gains mutuels, d'assurer une mise en œuvre efficace de la solution et de renforcer les relations;
 - un règlement équitable – le processus doit viser à favoriser un règlement équitable et favorable à la gouvernance et à la compétence de la Première Nation;
 - un règlement stable – le processus doit viser à promouvoir un règlement viable, durable et définitif dans le cadre du régime d'imposition foncière.



PARTIE II

OBJET

La présente politique établit un cadre pour appuyer, encourager et faciliter l'utilisation de mécanismes de règlement des différends qui permettent de résoudre les différends dans les plus brefs délais possibles et de trouver des solutions mutuellement bénéfiques. Elle vise à fonctionner à l'intérieur des cadres législatifs établis par la LGFPN et la *Loi sur les Indiens* et à compléter les règlements applicables ainsi que les normes, les politiques et les procédures de la Commission.

PARTIE III

AUTORISATION

La présente politique est établie en vertu du paragraphe 1.3 du Protocole d'entente conclu entre la Commission et le ministre des Affaires indiennes et du Nord canadien et en vertu de l'alinéa 29c) de la LGFPN qui confère à la Commission le mandat de prévenir ou de résoudre promptement les différends portant sur l'application des textes législatifs sur les recettes locales.

PARTIE IV

APPLICATION

La présente politique s'applique au règlement des différends qui surviennent relativement aux régimes d'imposition foncière mis en oeuvre dans le cadre de la LGFPN ou en vertu de l'article 83 de la *Loi sur les Indiens*. Elle ne s'applique pas aux examens effectués au titre de l'article 33 de la LGFPN.

PARTIE V

TITRE

La présente politique peut être citée sous le titre : *Politique sur le règlement des différends (2018)*.

PARTIE VI

DÉFINITIONS

Les définitions qui suivent s'appliquent à la présente politique.

- « arbitrage » Processus par lequel un tiers neutre examine les faits et les arguments présentés par les parties et rend une décision qui est non contraignante ou contraignante, selon ce qu'ont convenu les parties au préalable.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9.
- « différend » Désaccord portant sur une question d'imposition foncière dans lequel une partie refuse, nie ou contredit les revendications ou les assertions de l'autre partie.
- « facilitation » Processus de collaboration utilisé pour aider les parties ayant des points de vue divergents à atteindre un but ou à accomplir une tâche à la satisfaction mutuelle des participants.
- « LGFPN » La *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « liste » La liste des arbitres et médiateurs que maintient la Commission conformément à l'article 4.
- « médiation » Processus par lequel un tiers neutre qui ne possède aucun pouvoir décisionnel formel aide les parties à un différend à trouver volontairement une solution mutuellement satisfaisante au différend.
- « Première Nation » S'entend d'une bande au sens du paragraphe 2(1) de la *Loi sur les Indiens*.

PARTIE VII POLITIQUE

1. Mécanismes de règlement des différends appuyés par la Commission

La Commission encourage et appuie l'utilisation, au besoin, des mécanismes de règlement des différends qui suivent :

- a) l'évaluation des conflits, afin de déterminer les parties en cause dans un différend, de définir leurs intérêts, de recenser les processus possibles et d'explorer les propositions de solutions;
- b) la facilitation, afin d'aider à réunir les parties pour discuter des questions les touchant, débattre les points de vue divergents et en arriver à un consensus sur les solutions possibles;
- c) l'utilisation de techniques d'établissement de consensus telles que la création de groupes consultatifs, la recherche conjointe des faits, la tenue de discussions sur les politiques et la constitution de groupes de discussion, afin de susciter la compréhension et le respect mutuel et de parvenir à un accord;
- d) la médiation, afin d'aider les parties à trouver une solution mutuellement satisfaisante au différend;
- e) l'arbitrage, afin de procurer un jugement indépendant et éclairé sur une ou plusieurs questions de fond ou de procédure faisant l'objet d'un différend.

2. Rôle de la Commission dans le règlement des différends

2.1 Le rôle de la Commission dans le règlement des différends comporte notamment ce qui suit :

- a) offrir des services de facilitation aux Premières Nations et à leurs contribuables, ainsi qu'aux Premières Nations et aux administrations locales voisines, afin de partager des renseignements, d'améliorer la compréhension des questions, de rebâtir les relations et de régler les différends;
- b) aider les parties à un différend à évaluer les options pour le règlement du différend lorsque la facilitation a échoué;
- c) trouver des services d'experts en règlement des différends professionnels, impartiaux et chevronnés, lorsque les parties le souhaitent et en ont besoin.

2.2 Le règlement des différends doit se faire en conformité avec les lois et règlements applicables, les normes, politiques et procédures pertinentes de la Commission ainsi que les lignes directrices suivantes :

- a) le dialogue, la facilitation, la médiation et l'arbitrage sont des processus volontaires, et la Commission n'obligera aucune partie à participer à un processus de règlement d'un différend;
- b) si un membre du personnel de la Commission ou un commissaire agit en qualité de facilitateur dans un cas particulier, cette personne ne pourra par la suite participer à aucune étape de l'examen effectué par la Commission en vertu de l'article 33 de la LGFPN à ce sujet;
- c) l'objet du différend doit faire partie du mandat de la Commission dans le cadre de la LGFPN ou de l'article 83 de la *Loi sur les Indiens*;
- d) la participation à un processus de règlement d'un différend n'influe aucunement sur la capacité d'une partie de recourir au processus d'examen prévu à l'article 33 de la LGFPN;
- e) la médiation ou l'arbitrage sera confié à un médiateur ou un arbitre indépendant choisi par les parties.

3. Demande d'aide à la Commission pour le règlement des différends

3.1 Lorsqu'un contribuable, un membre d'une Première Nation, une Première Nation ou une



administration locale n'a pas réussi à résoudre un différend à l'échelon local, il peut communiquer avec la Commission pour demander de l'aide afin de régler le différend.

3.2 Lorsque la Commission reçoit une demande d'aide pour régler un différend, la demande est acheminée à un membre du personnel de la Commission qui :

- a) d'une part, communique avec le demandeur pour obtenir les détails de la question en litige ainsi que les documents et autres matériels pertinents;
- b) d'autre part, communique avec l'autre partie ou les autres parties au différend pour obtenir des renseignements, discuter de la question en litige et offrir de l'aide afin de régler le différend.

3.3 Si les parties à un différend donnent leur accord, la Commission peut les aider en leur fournissant des services de facilitation pour tenter de régler le différend.

3.4 Si les parties ne réussissent pas à régler le différend par la facilitation, la Commission peut leur recommander d'envisager la médiation comme prochaine étape à franchir pour régler le différend.

3.5 Si les parties n'ont pas réussi à régler le différend par la facilitation et ne souhaitent pas recourir à la médiation, ou si la médiation a échoué, la Commission peut recommander aux parties d'envisager l'arbitrage comme prochaine étape à franchir pour régler le différend.

4. Liste des arbitres et médiateurs

4.1 La Commission tient une liste d'arbitres et de médiateurs pour aider les Premières Nations taxatrices et les autres parties à un différend à embaucher des arbitres et des médiateurs qui ont de l'expérience en matière d'imposition foncière des Premières Nations.

4.2 Les personnes pratiquant dans les domaines de l'arbitrage ou de la médiation qui souhaitent inscrire leur nom sur la liste doivent :

- a) démontrer par écrit à la Commission, de manière satisfaisante :
 - (i) d'une part, qu'elles possèdent de l'expérience dans les différends portant sur l'imposition foncière des Premières Nations et sur l'utilisation et l'aménagement des terres de celles-ci,
 - (ii) d'autre part, qu'elles ont reçu une formation sur le règlement des différends et possèdent un certificat en médiation et en arbitrage;
- b) fournir un sommaire de leur expérience et une liste de références professionnelles;
- c) faire parvenir une preuve écrite démontrant qu'elles possèdent une assurance-responsabilité professionnelle d'un montant d'au moins un million de dollars (1 000 000 \$) pour chaque réclamation.

4.3 La Commission peut, à son entière discrétion :

- a) décider d'ajouter à la liste le nom d'une personne qui en fait la demande;
- b) supprimer un nom de la liste à tout moment, sans préavis.

4.4 La liste vise à aider les parties à faire le choix d'un arbitre ou d'un médiateur et elle ne peut être interprétée comme un appui donné par la Commission aux personnes qui y sont inscrites.

4.5 Le choix d'un arbitre ou d'un médiateur inscrit sur la liste est l'entière responsabilité des parties au différend.

4.6 La Commission ne peut être tenue responsable des erreurs ou omissions commises par les arbitres et médiateurs choisis à partir de la liste.

4.7 Les Premières Nations et les autres parties à un différend peuvent avoir accès à la liste en communiquant avec la Commission.



4.8 La Commission aidera les parties à accéder à la liste et à l'utiliser et elle transmettra le curriculum vitae des personnes inscrites sur la liste aux parties à un différend qui souhaitent embaucher l'une d'entre elles.

PARTIE VIII

ENTRÉE EN VIGUEUR

La présente politique est établie et entre en vigueur le 1 août 2018.

PARTIE IX

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements relatives à la présente politique doivent être adressées à :

Commission de la fiscalité des premières nations

345, route Yellowhead, bureau 321

Kamloops (C.-B.) V2H 1H1

Téléphone : (250) 828-9857

FIRST NATIONS TAXPAYER RELATIONS POLICY, 2018

PART I PREAMBLE

WHEREAS:

- A. The *First Nations Fiscal Management Act* recognizes First Nation jurisdiction to, among other things, raise revenue through property taxation and other local revenue laws;
- B. Subsection 83(1) of the *Indian Act* recognizes First Nation jurisdiction to raise revenue through property taxation;
- C. The First Nations Tax Commission has a mandate that includes reconciling the interests of taxpayers with the responsibilities of chiefs and councils to govern the affairs of First Nations; and
- D. The Commission supports taxpayer relations approaches that
 - promote and protect First Nation tax jurisdiction by ensuring that responsibility for taxpayer relations rests with First Nation governments;
 - balance interests by providing opportunities for taxpayers to be consulted on First Nation taxation decisions that significantly and directly affect them;
 - expand revenue jurisdiction by building First Nation capacity and taxpayer confidence in First Nation property taxation systems;
 - encourage economic development by promoting a stable environment for investors and increasing the economic value of interests on reserve land for the benefit of taxpayers and First Nations; and
 - promote efficiencies by having effective and efficient mechanisms for taxpayer communication and input into First Nation taxation systems.

PART II PURPOSE

This Policy establishes a framework for identifying and implementing approaches to provide for the coordination of interests between First Nation governments and their taxpayers and support for ongoing and effective communication. This Policy will assist First Nation governments in supporting processes for taxpayer engagement and the coordination of taxpayer interests on their lands.

This Policy is intended to operate within the FMA and *Indian Act* legislative frameworks and to supplement applicable regulations and Commission standards, policies and procedures.

PART III AUTHORITY

This Policy is established pursuant to subsection 1.3 of the Memorandum of Understanding between the Commission and the Minister of Indian Affairs and Northern Development, and paragraph 29(b) of the FMA under which the Commission is mandated to ensure that property taxation systems reconcile the interests of taxpayers with the responsibilities of chiefs and councils to govern the affairs of First Nations.

PART IV APPLICATION

This Policy applies to matters concerning taxpayer relations within the context of taxation systems under the FMA and under section 83 of the *Indian Act*. This Policy does not apply to First Nation taxpayer representation to council laws enacted under paragraph 5(1)(c) of the FMA.

This Policy will assist the Commission in reviewing and supporting First Nation processes for taxpayer engagement and the coordination of taxpayer interests on reserve land.

PART V CITATION

This Policy may be cited as the *First Nations Taxpayer Relations Policy, 2018*.

PART VI DEFINITIONS

“by-law” means a by-law enacted under paragraph 83(1)(a) of the *Indian Act*;

“Commission” means the First Nations Tax Commission established under the *First Nations Fiscal Management Act*, S.C. 2005, c. 9;

“Council” has the meaning given to that term in the FMA;

“First Nation” means a band as defined in subsection 2(1) of the *Indian Act*;

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

“law” means a law made under subsection 5(1) of the FMA;

“taxable property” means property that is subject to tax under a law or by-law;

“taxation revenues” includes revenues from taxation under section 83 of the *Indian Act* and local revenues under the FMA; and

“taxpayer” means a person liable for taxes under a by-law or law.

Except as otherwise provided in this Policy, words and expressions used in this Policy have the same meaning as in the *Indian Act* and the FMA.

PART VII POLICY

1. Taxpayer Engagement Principles Supported by the Commission

- 1.1 The Commission encourages and supports First Nation engagement with their taxpayers that
- (a) builds and maintains trust and a sense of community among First Nations and their taxpayers;
 - (b) recognizes First Nation autonomy and jurisdiction and respects local conditions, customs and traditions;
 - (c) provides accurate, timely and understandable information to taxpayers;
 - (d) provides opportunities for taxpayers to provide meaningful input on decisions that affect them;
 - (e) establishes procedures that are transparent and efficient;
 - (g) operates in a fair and unbiased manner;
 - (h) creates provisions for amendments and improvements as circumstances change; and

- (i) contains measures of accountability and responsibility.
- 1.2 The Commission encourages First Nations to implement taxpayer engagement processes through a First Nation by-law, law or policy, in order to establish approaches that are transparent, stable and long-lasting.
- 2. Notice of Annual Tax Rates and Budget**
- 2.1 First Nations should establish procedures to provide taxpayers with an opportunity to review and provide input on the proposed annual property taxation budget and the proposed annual tax rates before they are approved by Council.
- 2.2 A procedure established under subsection 2.1 should provide for
 - (a) a notice to taxpayers that includes the proposed annual property taxation budget and the proposed annual tax rates and which invites comments from taxpayers; and
 - (b) an opportunity for taxpayers to provide comments to the Council either at a meeting or open house, or in writing.
- 3. Access to Documents**
- 3.1 First Nations should establish procedures to ensure that the following documents are available to taxpayers in a timely manner:
 - (a) service agreements funded from taxation revenues;
 - (b) audits of the property tax account; and
 - (c) Council resolutions, by-laws and laws related to property taxation.
- 3.2 The documents referenced in subsection 3.1 should be made available
 - (a) electronically, either on request or by posting on the First Nation's website; and
 - (b) as paper copies at the administration office of the First Nation during regular business hours, at no cost or for a nominal fee.
- 4. Ongoing Communications with Taxpayers**
- 4.1 A First Nation should establish methods for ongoing and regular communications with taxpayers in order to
 - (a) keep taxpayers informed of the First Nation's proposals and activities related to property taxation matters; and
 - (b) provide a means by which taxpayers may provide input to the First Nation on taxation matters.
- 4.2 The method and frequency of communication should be commensurate with and appropriate to the size of the First Nation, the number and types of taxpayers and the complexity of the issues.
- 4.3 The methods referred to in subsection 4.1 may include
 - (a) a process to
 - (i) provide information through a newsletter or an information circular published by the First Nation that is provided to taxpayers, and
 - (ii) enable taxpayers and any taxpayer associations to provide written input to the First Nation; or
 - (b) a meeting or open house at which First Nation representatives provide information on property taxation matters, and taxpayers and any taxpayer associations have an opportunity to provide input to the First Nation.



4.4 Communications with taxpayers and taxpayer associations should be undertaken using methods that are timely and effective and may include

- (a) electronic communication;
- (b) postings on the First Nation's website or on the *First Nations Gazette* website;
- (c) written communications by mail or delivery to each taxable property;
- (d) traditional forms of media communication such as newspapers, radio and television; and
- (e) postings at the administration offices of the First Nation.

5. Taxpayer Organization

5.1 A taxpayer organization can provide an effective mechanism to facilitate communications between a First Nation and its taxpayers, in order to ensure taxpayers' needs, concerns and preferences are heard and brought to the attention of the Council.

5.2 Formal taxpayer representation structures may be created by a First Nation, by taxpayers, or by the First Nation and taxpayers working together.

5.3 Taxpayer representation structures created by a First Nation may be created by law, by-law or policy.

5.4 Taxpayer representation structures created by a First Nation should adhere to the principles set out in section 1 of this Policy.

5.5 Where the First Nation intends to create a taxpayer representation structure, the First Nation should provide taxpayers with opportunities for input into the creation of the structure.

5.6 The factors that should be considered in establishing taxpayer representation structures include

- (a) the frequency and types of taxpayer issues and concerns raised;
- (b) the size of the tax base;
- (c) the number of taxpayers or the number of taxpayers within each property class;
- (d) the costs and benefits of the formal structure; and
- (e) the interest and wishes of the taxpayers.

6. Taxpayer Advisory Body

6.1 A First Nation may establish a taxpayer advisory body to identify issues and concerns of importance to taxpayers and to provide a taxpayer perspective to the Council.

6.2 The structure, composition, operating procedures and degree of formality of the advisory body will vary according to the particular circumstances of each First Nation but should include provisions respecting

- (a) the selection of representatives of the advisory body, whether through appointment or election, to ensure a fair and balanced advisory body representing the various taxpayer interests; and,
- (b) the receipt and consideration by the First Nation Council of information and advice received through the advisory body.

7. Taxpayer Associations

7.1 Taxpayers may independently organize and form formal or informal taxpayer associations.

7.2 Where taxpayers form a taxpayer association, the First Nation should

- (a) work with the taxpayer association to ensure coordination, communication and cooperation between the taxpayer association and the First Nation; and

- (b) promote coordination among taxpayer associations where taxpayers form more than one taxpayer association.

8. Resolving Taxpayer Concerns

8.1 The First Nation should establish processes for the local resolution of taxpayer concerns respecting a taxation matter.

8.2 The procedures referred to in subsection 8.1 should include

- (a) provisions for resolving concerns with representatives of the First Nation; and
- (b) where a concern is not resolved with representatives of the First Nation, provisions for resolving the concern through other processes that may include
 - (i) a facilitation process using the Commission's services or another qualified facilitator, or
 - (ii) a mediation process.

PART VIII

EFFECTIVE DATE

This Policy is established and in effect as of September 18, 2018.

PART IX

ENQUIRIES

All enquiries respecting this Policy should be directed to:

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



POLITIQUE SUR LES RELATIONS DES PREMIÈRES NATIONS AVEC LEURS CONTRIBUABLES (2018)

PARTIE I PRÉAMBULE

ATTENDU :

- A. que la *Loi sur la gestion financière des premières nations* reconnaît la compétence des premières nations pour, notamment, percevoir des recettes en prenant des textes législatifs sur l'imposition foncière et d'autres textes législatifs sur les recettes locales;
- B. que le paragraphe 83(1) de la *Loi sur les Indiens* reconnaît le pouvoir des premières nations de percevoir des recettes au moyen de l'imposition foncière;
- C. que la Commission de la fiscalité des premières nations a une mission qui comporte notamment la tâche de concilier les intérêts des contribuables avec les responsabilités assumées par les chefs et les conseils dans la gestion des affaires des premières nations;
- D. que, pour les relations avec les contribuables, la Commission appuie les approches qui :
 - favorisent et protègent la compétence fiscale des premières nations en faisant en sorte que la responsabilité des relations avec les contribuables relève des gouvernements des premières nations;
 - mettent en équilibre les intérêts en donnant aux contribuables la possibilité d'être consultés sur les décisions fiscales des premières nations qui ont une incidence directe importante sur eux;
 - élargissent la compétence en matière de revenus en développant la capacité des premières nations et en suscitant la confiance des contribuables dans les régimes d'imposition foncière des premières nations;
 - encouragent le développement économique en favorisant un environnement stable pour les investisseurs et en augmentant la valeur économique des intérêts sur les terres de réserve au profit des contribuables et des premières nations;
 - favorisent la réalisation d'économies au moyen de mécanismes efficaces et efficaces pour la communication avec les contribuables et leur participation dans les régimes d'imposition foncière des premières nations.

PARTIE II OBJET

La présente politique établit un cadre pour l'identification et la mise en œuvre d'approches visant à assurer la coordination des intérêts entre les gouvernements des premières nations et leurs contribuables ainsi que le soutien d'une communication régulière et efficace. Elle aidera les gouvernements des premières nations à soutenir les processus de participation des contribuables et de coordination des intérêts des contribuables sur les terres de réserve.

Cette politique vise à fonctionner à l'intérieur des cadres législatifs établis par la LGFPN et la *Loi sur les Indiens* et à compléter les règlements applicables ainsi que les normes, les politiques et les procédures établies par la Commission.

PARTIE III

AUTORISATION

La présente politique est établie en vertu du paragraphe 1.3 du Protocole d'entente entre la Commission et le ministre des Affaires indiennes et du Nord canadien et de l'alinéa 29b) de la LGFPN selon lequel la Commission a notamment pour mission de veiller à ce que les régimes d'imposition foncière fonctionnent de manière à concilier les intérêts des contribuables avec les responsabilités assumées par les chefs et les conseils dans la gestion des affaires des premières nations.

PARTIE IV

APPLICATION

La présente politique s'applique aux questions concernant les relations avec les contribuables dans le contexte des régimes d'imposition foncière mis en oeuvre dans le cadre de la LGFPN ou en vertu de l'article 83 de la *Loi sur les Indiens*. Elle ne s'applique pas aux textes législatifs sur la représentation des intérêts des contribuables auprès du conseil d'une première nation pris en vertu de l'alinéa 5(1)c) de la LGFPN.

Cette politique aidera la Commission à examiner et à soutenir les processus établis par les premières nations pour assurer la participation des contribuables et la coordination des intérêts des contribuables sur les terres de réserve.

PARTIE V

TITRE

La présente politique peut être citée sous le titre : *Politique sur les relations des premières nations avec leurs contribuables (2018)*.

PARTIE VI

DÉFINITIONS

Les définitions qui suivent s'appliquent à la présente politique.

« bien imposable » Bien foncier assujéti à l'impôt foncier en vertu d'une loi ou d'un règlement administratif.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9.

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

« contribuable » Personne assujéti à l'impôt foncier en vertu d'une loi ou d'un règlement administratif.

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

« loi » Texte législatif pris en vertu du paragraphe 5(1) de la LGFPN.

« première nation » Bande au sens du paragraphe 2(1) de la *Loi sur les Indiens*.

« recettes fiscales » S'entend notamment des recettes issues des taxes ou impôts prélevés en vertu de l'article 83 de la *Loi sur les Indiens* et des recettes locales perçues sous le régime de la LGFPN.

« règlement administratif » Règlement administratif pris en vertu de l'alinéa 83(1)a) de la *Loi sur les Indiens*.

Sauf disposition contraire de la présente politique, les termes utilisés dans celle-ci s'entendent au sens de la *Loi sur les Indiens* et de la LGFPN.



PARTIE VII

POLITIQUE

1. Principes soutenus par la Commission pour la participation des contribuables

1.1 La Commission encourage et soutient l'engagement des premières nations envers leurs contribuables qui repose sur les principes suivants :

- a) susciter et maintenir la confiance et un sentiment de communauté parmi les premières nations et leurs contribuables;
- b) reconnaître l'autonomie et la compétence des premières nations et respecter les conditions, les coutumes et les traditions locales;
- c) fournir aux contribuables des renseignements exacts, opportuns et compréhensibles;
- d) donner aux contribuables l'occasion de fournir une rétroaction pertinente sur les décisions qui ont une incidence sur eux;
- e) établir des procédures à la fois transparentes et efficaces;
- g) avoir un mode de fonctionnement équitable et impartial;
- h) prévoir d'apporter des modifications et des améliorations au fur et à mesure que les circonstances changent;
- i) prévoir des mesures de responsabilité et de reddition de comptes.

1.2 La Commission encourage les premières nations à mettre en œuvre des processus de participation des contribuables au moyen d'un règlement administratif, d'une loi ou d'une politique, afin d'établir des approches transparentes, stables et de longue durée.

2. Préavis du budget et des taux d'imposition annuels

2.1 Les premières nations doivent établir des procédures qui offrent aux contribuables la possibilité d'examiner le budget d'imposition foncière annuel proposé et les taux d'imposition annuels projetés et de présenter leurs observations à ce sujet avant que le conseil donne son approbation.

2.2 Toute procédure établie selon le paragraphe 2.1 doit prévoir :

- a) la communication d'un préavis aux contribuables qui fait état du budget d'imposition foncière annuel proposé et des taux d'imposition annuels projetés et qui les invite à présenter des observations;
- b) la possibilité pour les contribuables de présenter des observations au conseil, soit à l'occasion d'une assemblée ou d'une journée portes ouvertes, soit par écrit.

3. Accès aux documents

3.1 Les premières nations doivent établir des procédures pour assurer l'accès des contribuables en temps opportun aux documents suivants :

- a) les ententes de services financées par les recettes fiscales;
- b) les vérifications annuelles du compte d'impôts fonciers;
- c) les résolutions du conseil, les règlements administratifs et les lois qui ont trait à l'imposition foncière.

3.2 Les documents visés au paragraphe 3.1 doivent être mis à la disposition des contribuables :

- a) par voie électronique, soit sur demande, soit par affichage sur le site Web de la première nation;
- b) comme copies papier accessibles au bureau administratif de la première nation pendant les heures

ouvrables normales, sans frais ou moyennant des frais minimes.

4. Communications régulières avec les contribuables

4.1 La première nation doit établir des méthodes pour assurer des communications régulières et continues avec les contribuables, afin de :

- a) les tenir au courant de ses propositions et de ses activités en matière d'imposition foncière;
- b) leur fournir un moyen pour lui communiquer leurs observations sur des questions concernant l'imposition foncière.

4.2 La méthode et la fréquence de communication doivent correspondre et convenir à la taille de la première nation, au nombre et aux types de contribuables et à la complexité des questions.

4.3 Les méthodes visées au paragraphe 4.1 peuvent comprendre, selon le cas :

- a) un processus qui à la fois :
 - (i) permet de fournir des renseignements par l'entremise d'une circulaire d'information ou d'un bulletin d'information publié par la première nation et mis à la disposition des contribuables,
 - (ii) permet aux contribuables et aux associations de contribuables de présenter des observations écrites à la première nation;
- b) la tenue d'une assemblée ou d'une journée portes ouvertes au cours de laquelle, d'une part, les représentants de la première nation fournissent des renseignements sur des questions concernant l'imposition foncière et, d'autre part, les contribuables et les associations de contribuables ont l'occasion de présenter des observations à la première nation.

4.4 Les communications avec les contribuables et les associations de contribuables doivent être assurées par des méthodes opportunes et efficaces qui peuvent comprendre :

- a) la communication électronique;
- b) l'affichage sur le site Web de la première nation ou sur celui de la *Gazette des premières nations*;
- c) des communications écrites envoyées par courrier ou livrées à chaque bien imposable;
- d) des formes traditionnelles de communication par les médias, tels les journaux, la radio et la télévision;
- e) l'affichage dans les bureaux administratifs de la première nation.

5. Organismes de contribuables

5.1 Un organisme de contribuables peut constituer un mécanisme efficace pour faciliter les communications entre une première nation et ses contribuables, afin de s'assurer que les besoins, les préoccupations et les préférences des contribuables sont entendus et portés à l'attention du conseil.

5.2 La première nation, les contribuables ou la première nation en collaboration avec les contribuables peuvent établir des structures officielles de représentation des contribuables.

5.3 Les structures de représentation des contribuables établies par une première nation peuvent être constituées par une loi, un règlement administratif ou une politique.

5.4 Les structures de représentation des contribuables établies par une première nation doivent souscrire aux principes énoncés à l'article 1 de la présente politique.

5.5 La première nation qui se propose d'établir une structure de représentation des contribuables doit donner aux contribuables l'occasion de présenter leurs observations sur cette proposition.

5.6 Les facteurs à prendre en compte lors de la constitution d'une structure de représentation des



contribuables comprennent notamment :

- a) la fréquence et les genres de questions et de préoccupations soulevées par les contribuables;
- b) l'ampleur de l'assiette fiscale;
- c) le nombre total de contribuables ou le nombre de contribuables dans chaque catégorie de biens fonciers;
- d) les coûts et les avantages de la structure officielle;
- e) les intérêts et les souhaits des contribuables.

6. Comité consultatif de contribuables

6.1 La première nation peut établir un comité consultatif de contribuables pour définir les questions et les préoccupations importantes pour les contribuables et offrir au conseil la perspective des contribuables.

6.2 La structure, la composition, les modalités de fonctionnement et le degré de formalisme du comité consultatif varieront selon les circonstances particulières de chaque première nation, mais ils doivent notamment prévoir :

- a) la sélection des représentants membres du comité consultatif, par nomination ou par élection, pour faire en sorte que le comité consultatif soit équitable et équilibré et qu'il représente les divers intérêts des contribuables;
- b) la réception par le conseil de la première nation et la prise en compte par celui-ci des informations et des recommandations transmises par le comité consultatif.

7. Associations de contribuables

7.1 Les contribuables peuvent organiser et former de manière indépendante des associations de contribuables officielles ou officieuses.

7.2 Lorsqu'une association de contribuables est formée par les contribuables, la première nation doit :

- a) travailler avec l'association de contribuables afin d'assurer la coordination, la communication et la collaboration entre celle-ci et la première nation;
- b) promouvoir la coordination entre les associations de contribuables si plus d'une est formée par les contribuables.

8. Règlement des préoccupations des contribuables

8.1 La première nation doit établir un processus pour le règlement au niveau local des préoccupations des contribuables concernant toute question fiscale.

8.2 Le processus visé au paragraphe 8.1 doit notamment prévoir :

- a) des dispositions pour le règlement des préoccupations par les représentants de la première nation;
- b) dans les cas où les représentants de la première nation ne parviennent pas à régler des préoccupations, des dispositions pour leur règlement par d'autres mécanismes pouvant comprendre :
 - (i) un mécanisme de facilitation qui fait intervenir les services de la Commission ou d'un autre facilitateur qualifié,
 - (ii) la médiation.

PARTIE VIII

DATE D'ENTRÉE EN VIGUEUR

La présente politique est établie et entre en vigueur le 18 Septembre 2018.



PARTIE IX

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant la présente politique doivent être adressées à :

Commission de la fiscalité des premières nations

345, Chief Alex Thomas Way, bureau 321

Kamloops (Colombie-Britannique) V2H 1H1

Téléphone : (250) 828-9857

**POLICY RESPECTING
THE FIRST NATIONS GAZETTE
PUBLIC NOTIFICATION SERVICE, 2018**

**PART I
PREAMBLE**

WHEREAS:

- A. Policies are established by the Commission to further the policy objectives of the Commission and to assist the Commission in fulfilling its statutory obligations under the *First Nations Fiscal Management Act*;
- B. The Commission operates the *First Nations Gazette*, a digital publication that provides public notice of First Nation laws, by-laws and other enactments, and serves as the authoritative reference for First Nation law in Canada;
- C. The *First Nations Gazette* provides an online public notification service for the publication of notices respecting Aboriginal matters by First Nation governments, other governments, government institutions, and the private sector; and
- D. Public notice supports transparency in law-making and governance, and the public notification service provides a mechanism for First Nation governments and others to give notice of a broad range of matters and for the public to access those notices, at no cost.

**PART II
PURPOSE**

The purpose of this Policy is to set out the scope and operation of the *First Nations Gazette* public notification service and to provide policies and procedures for the use of the Service. This Policy governs the operation and use of the public notification service.

**PART III
APPLICATION**

This Policy applies to every Notice submitted for publication on the *First Nations Gazette* public notification service and to every Client using the Service and accessing the Gazette website.

**PART IV
CITATION**

This Policy may be cited as the *Policy respecting the First Nations Gazette Public Notification Service, 2018*.

**PART V
DEFINITIONS**

In this Policy:

- “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;
- “business day” means a day other than a Saturday or a holiday;
- “Client” means a person who uses the Service to request the publication of a Notice;

“Commission” means the First Nations Tax Commission established under the Act;

“First Nation” includes a band as defined in the *Indian Act*, a self-governing First Nation, and a treaty First Nation;

“Gazette” means the *First Nations Gazette*;

“Gazette website” means the website of the Gazette, being <http://www.fng.ca>;

“government institution” means any board, commission or other body established to perform a government function by or pursuant to federal or provincial legislation;

“Managing Editor” means the Managing Editor of the *First Nations Gazette*;

“Notice” means a notice submitted for publication using the Service;

“Service” means the public notification service for the publication of Notices on the Gazette website;

“Submission Guide” means the *First Nations Gazette Public Notification Service Submission Guide*, published by the Commission from time to time; and

“Terms of Service” means the *Terms and Conditions of Service*, setting out the terms and conditions for using the Service and accessing the Gazette website.

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

PART VI

PROVISION OF PUBLIC NOTIFICATION SERVICE

1. Service Provision

- 1.1 The Commission provides for the ongoing operation of the Service, including
- (a) the development, administration and maintenance of the Gazette website and associated technologies required to provide the Service; and
 - (b) the processing and publication of Notices submitted for publication using the Service.
- 1.2 The Commission may develop, publish and revise, as it determines necessary from time to time,
- (a) policies and procedures respecting the Service;
 - (b) the Submission Guide; and
 - (c) the Terms of Service.

2. Scope and Limitations of Service

- 2.1 All aspects of the Service are accessed and provided online, including registration of accounts, submission of Notices and Notice publication.
- 2.2 The Gazette website is accessible to the public for viewing and to Clients for Notice submissions at all times, subject to both scheduled and unexpected interruptions due to system maintenance, and power or other service outages.
- 2.3 Notification will be given on the Gazette website of all scheduled interruptions to the Service.
- 2.4 Under no circumstances will the Commission be liable to a Client or to any other person for an interruption in the Service, whether scheduled or unscheduled, and whether arising out of the action or inaction of the Commission or for any other reason.

3. Format and Location of Published Notices

- 3.1 Notices accepted for publication are published on the Gazette website in electronic format.
- 3.2 Notices are published on the Gazette website at the location determined by the Managing Editor from time to time.
- 3.3 Published Notices may be viewed by the public on the Gazette website.
- 3.4 After a Notice has been published on the Gazette website for the requested time period, it may
 - (a) continue to be published on the Gazette website; or
 - (b) be archived on the Gazette website or in a different location.

4. Accepted Notices

- 4.1 The following categories of Notices are accepted for publication:
 - (a) Notices and announcements by First Nation governments, including those
 - (i) under or relating to legislation, such as the Act, the *Indian Act*, the *First Nations Land Management Act*, and the *First Nations Goods and Services Tax Act*,
 - (ii) under First Nation laws, by-laws or other enactments,
 - (iii) under a policy, procedure or standard of the Commission, other institution or government,
 - (iv) relating to elections and referenda conducted by a First Nation government,
 - (v) relating to appointments made by a First Nation government,
 - (vi) relating to lands, including treaty land entitlement, designations, land management, additions to reserve and expropriation, and
 - (vii) relating to claims and settlements;
 - (b) Notices and announcements by other governments (federal, territorial, provincial and municipal) and government institutions to First Nations, stakeholders and the public, including those
 - (i) under or relating to legislation,
 - (ii) relating to consultations and public input,
 - (iii) relating to proposed policies, procedures or standards under the Act,
 - (iv) relating to appointments made by governments and government institutions, and
 - (v) relating to Aboriginal and treaty rights;
 - (c) Notices and announcements by corporations, law firms and other persons respecting Aboriginal matters, including those
 - (i) under or relating to legislation,
 - (ii) relating to consultations and public input,
 - (iii) relating to orders and decisions,
 - (iv) relating to awards and appointments, and
 - (v) relating to legal proceedings.
- 4.2 Notices that contain the following will not be accepted for publication:
 - (a) advertising;
 - (b) content of a personal nature;

- (c) offensive or defamatory content;
 - (d) political content; or
 - (e) false, inaccurate, misleading or fraudulent information.
- 4.3 Notices that are contrary to this Policy or the Terms of Service will not be accepted for publication.
- 4.4 The Managing Editor may determine, in his or her sole discretion, whether a submitted Notice meets the criteria for publication in the Gazette.
- 4.5 The Managing Editor may, in his or her sole discretion, refuse to publish a Notice.
- 5. Publication Schedule**
- 5.1 Subject to subsection 5.2, Notices will be published on an ongoing basis, as and when a Notice is accepted and approved for publication.
- 5.2 The Managing Editor may establish and publish on the Gazette website a schedule for the publication of Notices.

PART VII

USE OF PUBLIC NOTIFICATION SERVICE

- 6. Use of Service**
- 6.1 Access to and use of the Service is provided on the terms and conditions, and subject to the requirements, set out in
- (a) this Policy;
 - (b) the Submission Guide; and
 - (c) the Terms of Service.
- 6.2 A Client must at all times comply with the terms, conditions and requirements referenced in subsection 6.1 when accessing and using the Service.
- 6.3 Each Client must accept and agree to be bound by the Terms of Service at the time of registration for an account, as a condition of using the Service.
- 7. Access to Service and Notice Submission**
- 7.1 The Service is accessed online at the Gazette website.
- 7.2 To use the Service, a Client must
- (a) register for an account;
 - (b) access the Service through the Client's account; and
 - (c) use the online submission form to submit a Notice for requested publication.
- 8. Submission Requirements**
- 8.1 A Client must provide, with each Notice submitted,
- (a) the requested date by which the Notice is to be published;
 - (b) the number of times the Notice is to be published; and
 - (c) any additional instructions respecting the Notice.
- 8.2 A Client must submit a Notice for requested publication by 12 noon (Pacific Standard Time) at least ten (10) business days before the requested publication date.

9. Client Responsibility

A Client is solely responsible for all aspects of a submitted Notice, including for ensuring that a Notice is provided in the form, with the content, within the time frame, and for the duration required by

- (a) this Policy;
- (b) any applicable enactment, including a statute, regulation, law or by-law; and
- (c) any other applicable policy, procedure or standard established by the Commission, other institution or government.

10. Review and Acceptance

10.1 The Managing Editor will process and review submitted Notices

- (a) on business days;
- (b) in the order they are received; and
- (c) where possible, within ten (10) business days of receipt.

10.2 The Managing Editor will review a Notice to determine whether all submission requirements are met.

10.3 In no circumstances will the Managing Editor advise a Client on any legal or substantive aspect of a Notice.

10.4 After reviewing a Notice under subsection 10.2, the Managing Editor will,

- (a) where a Notice meets all submission requirements, advise the Client that the Notice is accepted for publication and the anticipated publication date;
- (b) where a Notice does not meet all submission requirements, is incomplete, or contains errors or omissions, advise the Client
 - (i) that the Notice will not be published as submitted,
 - (ii) of the reasons the Notice will not be published as submitted, and of any errors or omissions in the Notice, and
 - (iii) whether there is sufficient time for corrections to be made to the submission before the requested publication date.

10.5 The Managing Editor may make changes to the font, format and style of a Notice submitted for publication in order to meet submission requirements.

11. Official Languages

11.1 Notices are accepted for publication in either or both official languages of Canada.

11.2 A Notice will be published in the language or languages in which it was submitted.

12. Cancellations

12.1 A Client may submit a request to cancel a Notice publication request if the Notice has not been published on the Gazette website.

12.2 Where a cancellation request is received before the Notice is published on the Gazette website, the Managing Editor will cancel the publication request.

12.3 Where a cancellation request is received after the Notice has been published on the Gazette website, the Managing Editor will advise the Client that the Notice has been published and cannot be cancelled.

13. Corrections

13.1 Where a Notice has been submitted for publication but has not been published, a Client may make a correction to the Notice by withdrawing the original version and submitting the corrected version.

13.2 Where a Client wishes to correct a published Notice, the Client may

- (a) submit a new Notice for the purposes of correcting the published Notice; and
- (b) request that the Managing Editor add a “correction” link to the original Notice to indicate that it has been corrected by the Client.

13.3 A Notice that has been published on the Gazette website can be corrected only in accordance with the procedure set out in this section.

14. Retractions

14.1 Where a Client wishes to retract a published Notice, the Client may submit a request to the Managing Editor that the Notice be retracted.

14.2 Where the Managing Editor receives a request under subsection 14.1, the Managing Editor will add a notation to the original Notice that it has been retracted and the date of the retraction.

14.3 A Notice can be retracted only in accordance with the procedure set out in this section.

PART VIII

GENERAL PROVISIONS

15. Enquiries and Contact Information

15.1 Inquiries with respect to the publication process can be made to the Managing Editor.

15.2 The Managing Editor may be contacted at the Commission address, by email at notice@fng.ca, or through the “contact us” form on the Gazette website.

PART IX

EFFECTIVE DATE

This Policy is established and in effect as of September 19, 2018.



**POLITIQUE SUR LE SERVICE
DE PUBLICATION D'AVIS PUBLICS
DE LA GAZETTE DES PREMIÈRES NATIONS (2018)**

**PARTIE I
PRÉAMBULE**

ATTENDU :

- A. que les politiques sont établies par la Commission pour favoriser la réalisation de ses objectifs stratégiques et pour l'aider à s'acquitter des obligations que lui impose la *Loi sur la gestion financière des premières nations*;
- B. que la Commission gère la *Gazette des premières nations*, une publication numérique qui diffuse des avis publics sur les lois, les règlements administratifs et autres textes législatifs des Premières Nations et qui sert de référence faisant autorité en matière de droit des Premières Nations au Canada;
- C. que la *Gazette des premières nations* offre un service en ligne pour la publication d'avis publics concernant les affaires autochtones qui émanent des gouvernements des Premières Nations, d'autres gouvernements, des institutions gouvernementales et du secteur privé;
- D. que les avis publics favorisent la transparence dans la prise des textes législatifs et la gouvernance et que le service de publication d'avis publics offre aux gouvernements des Premières Nations et autres intéressés un mécanisme par lequel ils peuvent donner avis d'une vaste gamme de questions et offrir au public l'accès à ces avis sans frais.

**PARTIE II
OBJET**

La présente politique a pour objet d'énoncer la portée et les modalités de fonctionnement du service de publication d'avis publics de la *Gazette des premières nations* et de prévoir la politique et les procédures applicables à l'utilisation de ce service. Elle régit le fonctionnement et l'utilisation du service de publication d'avis publics.

**PARTIE III
APPLICATION**

La présente politique s'applique aux avis soumis pour être publiés par le service de publication d'avis publics de la *Gazette des premières nations* ainsi qu'aux clients qui utilisent ce service et accèdent au site Web de la Gazette.

**PARTIE IV
TITRE**

La présente politique peut être citée sous le titre : *Politique sur le service de publication d'avis publics de la Gazette des premières nations (2018)*.

**PARTIE V
DÉFINITIONS**



Les définitions qui suivent s'appliquent à la présente politique.

« avis » Tout avis soumis pour être publié par le Service.

« client » Personne qui utilise le Service pour demander la publication d'un avis.

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

« conditions de service » Les *Conditions de service* qui énoncent les modalités et conditions à respecter pour utiliser le Service et accéder au site Web de la Gazette.

« directeur de rédaction » Le directeur de rédaction de la *Gazette des premières nations*.

« Gazette » La *Gazette des premières nations*.

« Guide sur l'envoi d'avis » Le *Guide concernant l'envoi d'avis publics à publier* de la *Gazette des premières nations*, qui est publié périodiquement par la Commission.

« institution gouvernementale » Tout conseil, commission ou autre organisme constitué pour exercer une fonction gouvernementale dans le cadre de la législation fédérale ou provinciale.

« jour ouvrable » Jour autre que le samedi ou un jour férié.

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

« Première Nation » Bande au sens de la *Loi sur les Indiens*, Première Nation autonome ou Première Nation signataire d'un traité.

« Service » Le Service de publication d'avis publics qui assure la publication d'avis sur le site Web de la Gazette.

« site Web de la Gazette » Le site Web de la Gazette situé au <http://www.fng.ca>.

Sauf disposition contraire de la présente politique, les termes utilisés dans celle-ci s'entendent au sens de la Loi.

PARTIE VI

FOURNITURE DU SERVICE DE PUBLICATION D'AVIS PUBLICS

1. Fourniture du Service

1.1 La Commission assure le fonctionnement continu du Service, y compris :

- a) le développement, l'administration et l'entretien du site Web de la Gazette et des technologies connexes nécessaires à la fourniture du Service;
- b) le traitement et la publication des avis soumis pour être publiés par le Service.

1.2 La Commission peut établir, publier et réviser, lorsqu'elle le juge nécessaire :

- a) la politique et les procédures relatives au Service;
- b) le Guide sur l'envoi d'avis;
- c) les conditions de service.

2. Portée et limites du Service

2.1 Tous les aspects de l'accès au Service et de la fourniture du Service sont réalisés en ligne, y

compris l'inscription des comptes, l'envoi des avis à publier et la publication des avis.

2.2 Le site Web de la Gazette est accessible en tout temps au public pour consultation et aux clients pour l'envoi d'avis, sauf lors des interruptions prévues pour l'entretien du système et des interruptions imprévues dues à des pannes d'électricité ou de service.

2.3 Un préavis de chaque interruption prévue du Service est publié sur le site Web de la Gazette.

2.4 La Commission ne peut en aucun cas être tenue responsable envers un client ou quelque autre personne des interruptions du Service, qu'elles soient prévues ou imprévues ou qu'elles soient ou non attribuables à des actions ou inactions de la part de la Commission ou à quelque autre cause.

3. Format et emplacement des avis publiés

3.1 Les avis acceptés pour la publication sont publiés sur le site Web de la Gazette sous forme électronique.

3.2 Les avis sont publiés sur le site Web de la Gazette à l'emplacement que le directeur de rédaction choisit périodiquement.

3.3 Le public peut consulter les avis publiés sur le site Web de la Gazette.

3.4 Après qu'un avis a été publié sur le site Web de la Gazette pour la période demandée, il peut :

- a) soit demeurer publié sur le site Web de la Gazette;
- b) soit être archivé sur le site Web de la Gazette ou dans un autre emplacement.

4. Avis acceptés

4.1 Les avis des catégories suivantes sont acceptés pour la publication :

- a) les avis et annonces des gouvernements des Premières Nations, y compris :
 - (i) ceux exigés par une loi ou s'y rapportant, notamment la Loi, la *Loi sur les Indiens*, la *Loi sur la gestion des terres des premières nations* et la *Loi sur la taxe sur les produits et services des premières nations*,
 - (ii) ceux exigés par les lois, les règlements administratifs et autres textes législatifs d'une Première Nation,
 - (iii) ceux exigés par une politique, une procédure ou une norme de la Commission, d'une autre institution ou d'un gouvernement,
 - (iv) ceux concernant les élections et les référendums tenus par le gouvernement d'une Première Nation,
 - (v) ceux concernant les nominations faites par le gouvernement d'une Première Nation,
 - (vi) ceux concernant des terres et portant notamment sur un règlement de droits fonciers issus de traités, des désignations, la gestion de terres, des ajouts aux réserves ou des expropriations,
 - (vii) ceux concernant des revendications et des règlements;
- b) les avis et annonces d'autres gouvernements (gouvernement fédéral, gouvernements territoriaux ou provinciaux et administrations municipales) ou des institutions gouvernementales



qui sont destinés aux Premières Nations, aux intervenants et au public, y compris :

- (i) ceux exigés par une loi ou s'y rapportant,
 - (ii) ceux concernant des consultations et la présentation d'observations par le public,
 - (iii) ceux concernant des politiques, des procédures ou des normes proposées en vertu de la Loi,
 - (iv) ceux concernant des nominations faites par des gouvernements et des institutions gouvernementales,
 - (v) ceux concernant les droits ancestraux et issus de traités;
- c) les avis et annonces de personnes morales, de cabinets d'avocats et d'autres personnes qui ont trait aux affaires autochtones, y compris :
- (i) ceux exigés par une loi ou s'y rapportant,
 - (ii) ceux concernant des consultations et la présentation d'observations par le public,
 - (iii) ceux concernant des ordonnances et des décisions,
 - (iv) ceux concernant des prix de reconnaissance et des nominations,
 - (v) ceux concernant des instances judiciaires.

4.2 Les avis contenant l'un ou l'autre des éléments suivants ne sont pas acceptés pour la publication :

- a) de la publicité;
- b) un contenu de nature personnelle;
- c) un contenu offensant ou diffamatoire;
- d) un contenu politique;
- e) des informations fausses, inexactes, trompeuses ou frauduleuses.

4.3 Les avis non conformes à la présente politique ou aux conditions de service ne sont pas acceptés pour la publication.

4.4 Le directeur de rédaction peut, à son entière discrétion, déterminer si un avis soumis satisfait aux critères de publication dans la Gazette.

4.5 Le directeur de rédaction peut, à son entière discrétion, refuser de publier un avis.

5. Calendrier de publication

5.1 Sous réserve du paragraphe 5.2, les avis sont publiés sur une base permanente, au fur et à mesure qu'ils sont acceptés et approuvés pour la publication.

5.2 Le directeur de rédaction peut établir et publier sur le site Web de la Gazette un calendrier de publication des avis.

PARTIE VII

UTILISATION DU SERVICE DE PUBLICATION D'AVIS PUBLICS

6. Utilisation du Service



6.1 L'accès au Service et son utilisation sont assujettis aux conditions et aux exigences énoncées dans :

- a) la présente politique;
- b) le Guide sur l'envoi d'avis;
- c) les conditions de service.

6.2 Chaque client doit respecter les conditions et les exigences visées au paragraphe 6.1 lorsqu'il accède au Service et l'utilise.

6.3 En tant que condition d'utilisation du Service, chaque client est tenu, au moment de s'inscrire pour créer un compte, d'accepter les conditions de service et de s'engager à les respecter.

7. Accès au Service et envoi des avis

7.1 L'accès au Service se fait en ligne sur le site Web de la Gazette.

7.2 Pour utiliser le Service, le client doit :

- a) s'inscrire pour créer un compte;
- b) accéder au Service par l'entremise de son compte;
- c) utiliser le formulaire en ligne pour soumettre l'avis qu'il souhaite faire publier.

8. Exigences relatives à l'envoi d'avis

8.1 Le client doit fournir, avec chaque avis qu'il soumet :

- a) une indication de la date de publication demandée;
- b) une indication du nombre de fois que l'avis doit être publié;
- c) s'il y a lieu, des instructions supplémentaires concernant l'avis.

8.2 Le client doit soumettre l'avis qu'il souhaite faire publier au plus tard à midi (heure normale du Pacifique) au moins dix (10) jours ouvrables avant la date de publication demandée.

9. Responsabilité du client

Le client a l'entière responsabilité de tous les aspects de l'avis à publier, y compris s'assurer que l'avis est soumis conformément aux exigences de forme, de contenu, de délai et de durée de publication prévues par :

- a) la présente politique;
- b) tout texte législatif applicable, notamment une loi, un règlement ou un règlement administratif;
- c) toute autre politique, procédure ou norme applicable établie par la Commission, une autre institution ou un gouvernement.

10. Examen et acceptation

10.1 Le directeur de rédaction traite et examine les avis soumis :

- a) pendant les jours ouvrables;
- b) dans l'ordre de leur réception;
- c) dans la mesure du possible, dans les dix (10) jours ouvrables suivant leur réception.



10.2 Le directeur de rédaction examine chaque avis afin de déterminer si toutes les exigences relatives à l'envoi d'avis ont été respectées.

10.3 Le directeur de rédaction ne peut en aucun cas donner au client des conseils sur des questions de droit ou de fond concernant un avis.

10.4 Après avoir fait l'examen d'un avis conformément au paragraphe 10.2, le directeur de rédaction :

- a) si l'avis satisfait à toutes les exigences relatives à l'envoi d'avis, informe le client que l'avis est accepté pour la publication et lui indique la date de publication envisagée;
- b) si l'avis ne satisfait pas à toutes les exigences relatives à l'envoi d'avis ou s'il est incomplet ou contient des erreurs ou des omissions, informe le client :
 - (i) que l'avis ne sera pas publié tel que soumis,
 - (ii) des raisons pour lesquelles l'avis ne sera pas publié tel que soumis et lui signale les erreurs ou les omissions,
 - (iii) qu'il a ou non suffisamment de temps pour apporter des corrections à l'avis avant la date de publication demandée.

10.5 Le directeur de rédaction peut apporter des changements de caractères, de format et de style à un avis pour que celui-ci satisfasse aux exigences relatives à l'envoi d'avis.

11. Langues officielles

11.1 Les avis sont acceptés pour la publication dans l'une ou l'autre ou les deux langues officielles du Canada.

11.2 L'avis est publié dans la langue ou les langues dans lesquelles il a été soumis.

12. Annulations

12.1 Le client peut soumettre une demande pour faire annuler une demande de publication d'un avis si l'avis n'a pas encore été publié sur le site Web de la Gazette.

12.2 Si la demande d'annulation est reçue avant la publication de l'avis sur le site Web de la Gazette, le directeur de rédaction annule la demande de publication.

12.3 Si la demande d'annulation est reçue après que l'avis a été publié sur le site Web de la Gazette, le directeur de rédaction avise le client que l'avis a été publié et ne peut être annulé.

13. Corrections

13.1 Si un avis a été soumis pour publication mais n'a pas encore été publié, le client peut apporter des corrections à l'avis en retirant la version originale et en soumettant la version corrigée.

13.2 S'il souhaite corriger un avis déjà publié, le client peut :

- a) d'une part, soumettre un nouvel avis afin de corriger l'avis publié;
- b) d'autre part, demander que le directeur de rédaction ajoute un lien de « correction » vers l'avis original pour indiquer que celui-ci a été corrigé par le client.

13.3 Un avis publié sur le site Web de la Gazette ne peut être corrigé qu'en conformité avec la procédure énoncée au présent article.



14. Rétractations

14.1 S'il souhaite rétracter un avis déjà publié, le client peut soumettre une demande de rétractation au directeur de rédaction.

14.2 Sur réception de la demande visée au paragraphe 14.1, le directeur de rédaction inscrit sur l'avis original une note indiquant que l'avis a été rétracté, avec mention de la date de rétractation.

14.3 Un avis ne peut être rétracté qu'en conformité avec la procédure énoncée au présent article.

PARTIE VIII

DISPOSITIONS GÉNÉRALES

15. Demandes de renseignements et coordonnées

15.1 Les demandes de renseignements concernant le processus de publication peuvent être adressées au directeur de rédaction.

15.2 On peut communiquer avec le directeur de rédaction soit à l'adresse de la Commission, soit par courriel à l'adresse suivante : notice@fng.ca, soit en utilisant le formulaire de message « contactez-nous » sur le site Web de la Gazette.

PARTIE IX

DATE D'ENTRÉE EN VIGUEUR

La présente politique est établie et entre en vigueur le 19 Septembre 2018.



Laws under the *First Nations Fiscal Management Act (FMA)*

Lois sous le régime de la *Loi sur la gestion financière des premières nations (LGFPN)*

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

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



Alberta



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beaver Lake Cree Nation in the Province of Alberta,

Beaver Lake Cree Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**BEAVER LAKE CREE NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Beaver Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Beaver Lake Cree Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Beaver Lake Cree Nation Property Assessment Law, 2018*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Beaver Lake Cree Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Beaver Lake Cree Nation Property Taxation Law, 2018*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2018, and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of April, 2018, at Beaver Lake Cree Nation, in the Province of Alberta.

A quorum of Council consists of 3 members of Council.

Chief Germaine A. Anderson

Councillor Gary D. Lame man

Councillor Charlene C. Cardinal

Councillor Kurtis G. Gladue



SCHEDULE
ANNUAL BUDGET

PART 1: PROPERTY TAX REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 49,889.41
TOTAL REVENUES	\$ 49,889.41

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$49,390.52
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	



h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amount	\$498.89
TOTAL EXPENDITURES	\$49,889.41
 <u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – revenues carried forward from the previous budget year	\$
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$
 BALANCE	 \$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Beaver Lake Cree Nation in the Province of Alberta,

Beaver Lake Cree Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**BEAVER LAKE CREE NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Beaver Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Beaver Lake Cree Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Beaver Lake Cree Nation Property Assessment Law, 2016*;

“First Nation” means the Beaver Lake Cree Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Beaver Lake Cree Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

7. The Schedule attached to this Law forms part of and is an integral part of this Law.



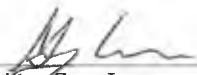
8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of April, 2018 at Beaver Lake Cree Nation in the Province of Alberta.

A quorum of Council consists of 3 members of Council.

Chief Germaine Anderson


Councillor Charlene Cardinal


Councillor Gary Lameman


Councillor Kurtis Gladue



SCHEDULE
2018 TAX RATES

PROPERTY CLASS	RATE PER \$1 of Assessed Value
Class 1 – Residential	0
Class 2 - Non-residential and linear property	2.31313%
Class 3 – Farm land	0
Class 4 - Machinery and Equipment	1.93610%



BEAVER LAKE CREE NATION

FINANCIAL ADMINISTRATION LAW

2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Beaver Lake Cree Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the *Beaver Lake Cree Nation* enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Beaver Lake Cree Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;



“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

“First Nation” means the Beaver Lake Cree Nation;

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;

“First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

“First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;

“fiscal year” means the fiscal year of the First Nation set out in section 24;

“GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

“local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

“local revenue law” means a local revenue law made by the First Nation under the Act;

“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;

“officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;



“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(3) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(4) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(5) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;



(e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(3) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(4) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.



- (3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

- 10.(1) In this section:



“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.



(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
 - (b) it is a meeting with the auditor.
- (6) The Committee must meet



(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;



- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;



- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and



(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;



(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.



Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;



(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(3) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(3) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(4) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(5) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.



PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(3) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(4) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.



Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.



Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(3) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(3) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;



- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(4) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
- (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.



Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.



(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(3) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(3) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off



- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(3) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(4) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.



(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(3) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.



Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(3) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not



- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.
- (4) The First Nation may carry on a business that
 - (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
 - (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.
- (5) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities
 - (a) do not result in a material liability for the First Nation; or
 - (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.
- (6) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(3) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(4) The First Nation must not give an indemnity unless it is

- (a) authorized under section 105;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(5) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:



- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(3) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(4) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in



- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(5) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and



(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and



“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit



the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and



- (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
 - (a) advise the First Nation in writing of the circumstances; and
 - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
 - (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
 - (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.
- (3) The auditor must be given notice of
- (a) every meeting of the Finance and Audit Committee; and
 - (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.
- (4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.
- (5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.
- (6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.



Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.



(3) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(4) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1),
or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year;
and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and



- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.



Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.



Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;



- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(3) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(4) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and



- (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(3) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;



- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(3) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
 - (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

- 98.(1) Without limiting section 53 of the Act, if
- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
 - (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and



(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or



(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(3) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(4) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.



Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(3) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(4) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.



- (2) The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

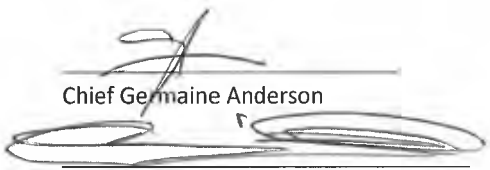
107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

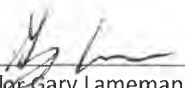
THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of Jan, 2018, at La Crosse in the Province of Alberta at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.


Chief Germaine Anderson

Councillor Charlene Cardinal


Councillor Kurtis Gladue




Councillor Gary Lameman



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART VII - Interpretation

Interpretation

109.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

110.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART VIII - Councillors and Committee Members

Application

111. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

112.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

113.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(3) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(4) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and



(c) on April 15 of each year that the councillor holds office.

(5) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(6) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

114.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

115.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.



(4) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

116.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

117.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

118.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and



- (b) a Council meeting are considered to be references to a committee meeting.

PART IX - Officers and Employees

Application

- 119.** This Part applies to all officers and employees of the First Nation.

General Obligations

120.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

121. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

122.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;



- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

123.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

124.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(3) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(4) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

125.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.



PART X - Contractors

Application

126.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

127. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

128.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(3) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(4) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

129.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.



Business Opportunities

130. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

131. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Bigstone Cree First Nation in the Province of Alberta,

Bigstone Cree First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

O.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





File Reference No.

010-18-19

BIGSTONE COUNCIL RESOLUTION

Date of duly convened meeting	Day: 08	Month: 25	Year: 2018	Province: Alberta
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DO HEREBY RESOLVE:

WHEREAS, the Chief and Council of Bigstone Cree Nation met at a duly convened meeting on the above date and;

WHEREAS, the Chief and Council of Bigstone Cree Nation are empowered to act on behalf of its' Membership and;

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Bigstone Cree First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"Assessment Law" means the *Bigstone Cree First Nation Property Assessment and Taxation By-law*;

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Bigstone Cree First Nation Property Assessment and Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 8 day of May, 2018, at Wabasca, in the Province of Alberta.

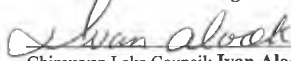
A quorum of Council consists of SIX (6) members of Council.

CARRIED

Quorum: 6 (six)


Chief: **Gordon T. Auger**

Wabasca Council: **Josie Auger**


Chipewyan Lake Council: **Ivan Alook**

Wabasca Council: **Art Bigstone**


Wabasca Council: **Francis Gladue**


Calling Lake Council: **Edward Bigstone**

Calling Lake Council: **Gloria Anderson**


Wabasca Council: **Bert Alook**

Wabasca Council: **Clara Moberly**


Chipewyan Lake Council: **Stella Noskiye**


Wabasca Council: **Freda Alook-Gambler**



**SCHEDULE
ANNUAL EXPENDITURE BUDGET**

PART 1: PROPERTY TAX REVENUES

1 Property tax revenues to be collected in budget year	
a. Property Tax Revenues	\$475,478.22
TOTAL REVENUES	\$475,478.22

PART 2: EXPENDITURES

1 GENERAL GOVERNMENT EXPENDITURES	
a. Executive & Legislative - Governance	\$445,223.44
b. General Administration - Tax Assessor	\$22,000.00
c. Other General Government - Audit	\$3,500.00
Subtotal	\$470,723.44
2 PROTECTION SERVICES	
Subtotal	\$0.00
3 TRANSPORTATION SERVICES	
Subtotal	\$0.00
4 RECREATIONAL and CULTURAL SERVICES	
Subtotal	\$0.00
5 COMMUNITY DEVELOPMENT	
Subtotal	\$0.00
6 ENVIRONMENT HEALTH SERVICES	
Subtotal	\$0.00
7 FISCAL SERVICES	
Subtotal	\$0.00
8 OTHER SERVICES	
Subtotal	\$0.00
9 CONTINGENCY AMOUNT	\$4,754.78
TOTAL EXPENDITURES	\$475,478.22
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1 Accumulated Surplus - revenues carried forward from the previous budget year	\$0.00
2 Accumulated deficit - revenues expenditures carried forward from the previous budget year	\$0.00
BALANCE	(\$0.00)



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Bigstone Cree First Nation in the Province of Alberta,

Bigstone Cree First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





File Reference No.

008-18-19

BIGSTONE COUNCIL RESOLUTION

Date of duly convened meeting	Day: 08	Month: 05	Year: 2018	Province: Alberta
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DO HEREBY RESOLVE:

WHEREAS, the Chief and Council of Bigstone Cree Nation met at a duly convened meeting on the above date and;

WHEREAS, the Chief and Council of Bigstone Cree Nation are empowered to act on behalf of its' Membership and;

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Bigstone Cree First Nation Annual Rates Law, 2018*.

2. In this Law:

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

"Assessment Law" means the *Bigstone Cree First Nation Property Assessment and Taxation By-law*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Bigstone Cree First Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

7. The Schedule attached to this Law forms part of and is an integral part of this Law.



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

THIS LAW IS HEREBY DULY ENACTED by Council on the 8 day of May, 2018
at Wabasca in the Province of Alberta.

A quorum of Council consists of Six (6) members of Council.

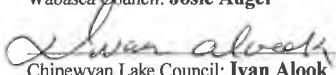
CARRIED

Quorum: 6 (six)


Chief: **Gordon T. Auger**

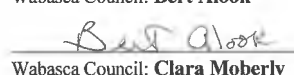
Wabasca Council: **Josie Auger**

Calling Lake Council: **Gloria Anderson**


Chipewyan Lake Council: **Ivan Alook**

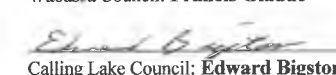
Wabasca Council: **Bert Alook**


Wabasca Council: **Art Bigstone**


Wabasca Council: **Clara Moberly**


Wabasca Council: **Francis Gladue**


Chipewyan Lake Council: **Stella Noskiye**


Calling Lake Council: **Edward Bigstone**


Wabasca Council: **Freda Alook-Gambler**



SCHEDULE
2018 TAX RATES

PROPERTY CLASS	RATE PER \$1 of Assessed Value
Class 1 – Residential	0
Class 2 - Non-residential and linear property	2.5274%
Class 3 – Farm land	0
Class 4 - Machinery and Equipment	2.1620%



DRIFTPILE CREE NATION

FINANCIAL ADMINISTRATION LAW

2017



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WHEREAS:

- A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation;
- B. The Driftpile Cree Nation is a signatory to Treaty 8 and nothing in this Law will have the effect of, or be interpreted as, limiting or expanding any fiduciary relationship between Canada and the First Nation;
- C. Nothing in this Law will be construed so as to abrogate or derogate from any existing aboriginal or treaty rights of the aboriginal peoples of Canada under section 35 of the *Constitution Act*, 1982; and
- D. The Council of the Driftpile Cree Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Driftpile Cree Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Driftpile Cree Nation Financial Administration Law, 2017*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"band administrator" means the person appointed band administrator under section 18;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;



- “code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;
- “Commission” means the First Nations Tax Commission established under the Act;
- “Commission standards” means the standards established from time to time by the Commission under the Act;
- “Council” means the Council of the First Nation, and includes the Chief;
- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “director of finance” means the person appointed director of finance under section 19;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Driftpile Cree Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;



“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;

“officer” means the band administrator, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;



(d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;

(e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.



- (3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

- 10.(1) In this section:



“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.



- (7) A Committee member may be removed from office by the Council if
 - (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
 - (b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

- (2) If Council appoints a non-councillor as chair of the Committee,
 - (a) Council must send to the chair notices and agendas of all council meetings;
 - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
 - (c) the chair may attend and speak at Council meetings.

Committee Procedures

14. (1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the band administrator and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The band administrator or the director of finance may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the band administrator or the director of finance; or
 - (b) it is a meeting with the auditor.
- (6) The Committee must meet
- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and



(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the band administrator, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;



- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and



- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Band administrator

18.(1) The Council must appoint a person as band administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the band administrator is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the band administrator considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the band administrator under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the band administrator's duties specified in this Law.

(3) The band administrator may assign the performance of any of the band administrator's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the band administrator of the responsibility to ensure that these duties or functions are carried out properly.



Director of finance

19.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the band administrator, the director of finance is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the director of finance under this Law; and



(o) to carry out any other activities specified by the band administrator that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the band administrator, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of finance, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the director of finance the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the director of finance the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the band administrator, director of finance, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the band administrator, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;



- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
 - (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the band administrator, the director of finance, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).
- (3) On request, the band administrator must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.
- (4) In the course of discharging his or her responsibilities under this Law, the band administrator must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.
- (5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;



- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;



- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.



(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues;
- (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and



- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the band administrator or the director of finance.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The director of finance must ensure the safekeeping of all money received by the First Nation.

(2) The director of finance

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
- (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.



(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The band administrator may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the band administrator the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.



(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The band administrator or the director of finance must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the band administrator or director of finance may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.



Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the band administrator or the director of finance.

DIVISION 4 - General Matters

Advances

42.(1) The band administrator or the director of finance may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.



Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the director of finance to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.



Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the director of finance may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the director of finance recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.



(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the band administrator or the director of finance.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.



DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 105;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.



(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in



- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the director of finance must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and



(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the director of finance may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the band administrator must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the band administrator must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.



(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The director of finance must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the director of finance must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The director of finance must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the director of finance must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The director of finance must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be



- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The director of finance must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The director of finance must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;



- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.



Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and



- (b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the director of finance; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the First Nation;



(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The band administrator must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the band administrator to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The band administrator must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.



(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The band administrator must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:



“capital project” means the construction, rehabilitation or replacement of the First Nation’s tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 92;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the band administrator must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;



- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The band administrator must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the band administrator must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;



(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the director of finance must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.



(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The band administrator may retain the services of a professional engineer or other consultant to assist the band administrator, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.



Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.



Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the band administrator or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the band administrator under subsection 101(3), the band administrator must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the band administrator, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.



(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The band administrator and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

“indemnify” means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.



(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.



Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

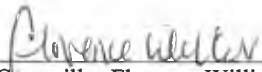
THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of December, 2017, at Edmonton, in the Province of Alberta at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

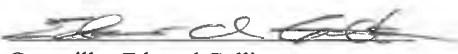

Chief Dwayne Laboucan

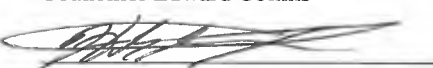

Councillor Napoleon Collins


Councillor Jonathan Giroux


Councillor Starr Sasakamoose


Councillor Florence Willier


Councillor Edward Collins


Councillor Hank Giroux


Councillor Kathleen Isadore


Councillor James Ward



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests



- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the band administrator:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.



(4) The band administrator must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the band administrator must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

- (i) normal protocol exchanges or social obligations associated with the councillor's office,
- (ii) normal exchanges common to business relationships, or
- (iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the band administrator under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The band administrator must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the band administrator or, in the case of the band administrator, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the band administrator or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the band administrator or, in the case of the band administrator, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Enoch Cree Nation in the Province of Alberta,

Enoch Cree Nation Annual Expenditure Law, 2018

Dated at Calgary, Alberta this 31st day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**ENOCH CREE NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Enoch Cree Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Enoch Cree Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Enoch Cree Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Enoch Cree Nation Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11. (1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of June, 2018, at Enoch, in the Province of Alberta.

A quorum of Council consists of Five (5) members of Council.

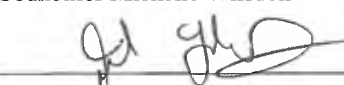


Chief William Morin

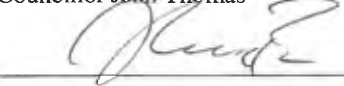


Councillor Lorna Morin

Councillor Michelle Wilsdon

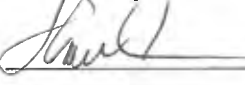


Councillor John Thomas



Councillor Shane Peacock

Councillor Lyle Morin

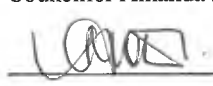


Councillor Shane Morin

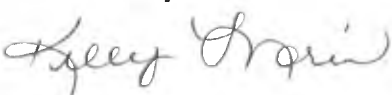
Councillor Nola Wanuch



Councillor Amanda Morin



Councillor Kelly Morin



Councillor Kelly Morin



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$763,138.00
b. Payments received in lieu of taxes	\$ 20,584.21
TOTAL REVENUES	\$783,722.21

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$352,132.00
b. General Administrative	\$268,629.95
c. Other General Government/Legal/Appraisals/Accounting	\$ 75,000.00
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	\$ 80,000.00
e. Tourism	
f. Trade and Industry	



g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Grants:	
a. Home owner grant equivalents:	\$
b. Other grants:	
10. Contingency Amount	\$ 86,195.77
11. Contingency Reserve Fund	\$
TOTAL EXPENDITURES	\$ 861,957.72
 <u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 78,235.51
 BALANCE	 \$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Enoch Cree Nation in the Province of Alberta,

Enoch Cree Nation Annual Rates Law, 2018

Dated at Calgary, Alberta this 31st day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**ENOCH CREE NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Enoch Cree Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Enoch Cree Nation Property Assessment Law, 2016*;

“First Nation” means the Enoch Cree Nation, being a band named in the schedule to the Act;

“Property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Enoch Cree Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of July, 2018, at Enoch, in the Province of Alberta.



A quorum of Council consists of five (5) members of Council.

Chief Billy Morin

Councillor Shane Morin

Councillor Lyle Morin

Councillor Kelly Morin

Councillor Lorna Morin

Councillor Nola Wanuch

Councillor John Thomas

Councillor Michelle Wilsdon

Councillor Shane Peacock

Councillor Amanda Morin



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000
Class 1 - Residential	8.62
Class 2 - Non-Residential	20.81
Class 3 - Farmland	8.62
Class 4 - Machinery and Equipment	20.81



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
O'Chiese First Nation in the Province of Alberta,

O'Chiese First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 12th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission



BAND COUNCIL RESOLUTION

INAC FILE NO.
BAND COUNCIL RESOLUTION# 2018 - 2019 - 09

ORDER IN COUNCIL RESPECTING		CASH FREE BALANCE
O'CHIESE FIRST NATION		CAPITAL ACCOUNT \$
DATE OF DULY CONVENED MEETING DAY 14 MONTH 05 YEAR 2018	PROVINCE AB	REVENUE ACCOUNT \$

Whereas the Chief and Council have been elected and as such empowered by the membership of this Nation to provide Governance over the lands and People of the O'Chiese First Nation Indian Reserve # 203 through the provision of Peace, Order and Good Government in the best interests of all Band Members;

WHEREAS:

- Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- The Council of the First Nation has made a property assessment law and a property taxation law;
- Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1) (a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and
- The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the O'Chiese First Nation duly enacts as follows:

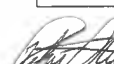
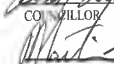
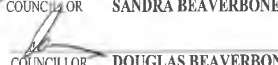
- This Law may be cited as the *O'Chiese First Nation Annual Expenditure Law, 2018*.
- In this Law:
 - "Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;
 - "annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;
 - "Assessment Law" means the *O'Chiese First Nation Property Assessment and Taxation By-law*;
 - "Council" has the meaning given to that term in the Act;
 - "First Nation" means the O'Chiese First Nation, being a band named in the schedule to the Act;
 - "Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;
 - "local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;
 - "property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and
 - "Taxation Law" means the *O'Chiese First Nation Property Assessment and Taxation By-law*.
- The First Nation's annual budget for the budget year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
- Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.
- The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.
- Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.
- This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
- Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
- Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
- This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
- (1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.
(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS **ANNUAL EXPENDITURE LAW, 2018 IS HEREBY DULY ENACTED** by Council on the 14 day of May, 2018, at Rocky Mountain House, in the Province of Alberta, Canada.

4
Quorum

All books and records will be maintained in accordance with standard acceptable accounting practices. Band accounts, books and records shall be open and available at reasonable times to all interested parties. The O'Chiese First Nation shall cause to be completed an annual audit to be conducted by an independent accredited financial institution and such shall be completed not later than 121 days, following each fiscal year end.

 COUNCILLOR ROBERT STRAWBERRY	CHIEF	 COUNCILLOR CEDRIC WHITFORD
 COUNCILLOR MARTIN IRONBOW		 COUNCILLOR SANDRA BEAVERBONE
 COUNCILLOR BARRY SAULTEAUX		 COUNCILLOR DOUGLAS BEAVERBONES



SCHEDULE
ANNUAL BUDGET

PART 1: PROPERTY TAX REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,114,258.23
b. Business Activity Tax (Well Drilling)	\$100,000.00
TOTAL REVENUES	\$1,214,258.23

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 32,469.40
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$ 200,000.00
b. Snow and Ice Removal	\$ 100,000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$ 150,000.00
b. Culture	\$ 100,000.00
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	\$ 677,977.58
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	\$ 150,000.00
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	



d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	\$ 30,000.00
9. Contingency Amount	\$ 25,000.00
TOTAL EXPENDITURES	\$1,465,446.98
 <u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – revenues carried forward from the previous budget year	\$251,188.75
\$	
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the O'Chiese First Nation in the Province of Alberta,

O'Chiese First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 25th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





BAND COUNCIL RESOLUTION

INAC FILE NO.
BAND COUNCIL RESOLUTION# 2018 - 2019 - 10

ORDER IN COUNCIL RESPECTING		CASH FREE BALANCE
O'CHIESE FIRST NATION		CAPITAL ACCOUNT
DATE OF DULY CONVENED MEETING DAY 22 MONTH 05 YEAR 2018		\$
PROVINCE AB		REVENUE ACCOUNT
		\$

Whereas the Chief and Council have been elected and as such empowered by the membership of this Nation to provide Governance over the lands and People of the O'Chiese First Nation Indian Reserve # 203 through the provision of Peace, Order and Good Government in the best interests of all Band Members;

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the O'Chiese First Nation duly enacts as follows:

1. This Law may be cited as the *O'Chiese First Nation Annual Rates Law, 2018*.

2. In this Law:

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

"Assessment Law" means the *O'Chiese First Nation Property Assessment and Taxation By-law*;

"First Nation" means the O'Chiese First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *O'Chiese First Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS ANNUAL RATES LAW IS HEREBY DULY ENACTED by Council on the 22 day of MAY, 2018 at CALGARY in the Province of Alberta.

4
Quorum

All books and records will be maintained in accordance with standard acceptable accounting practices. Band accounts, books and records shall be open and available at reasonable times to all interested parties. The O'Chiese First Nation shall cause to be completed an annual audit to be conducted by an independent accredited financial institution and such shall be completed not later than 121 days, following each fiscal year end.

COUNCILLOR ROBERT STRAWBERRY

COUNCILLOR MARTIN IRONBOW

COUNCILLOR BARRY SAULTEAUX

CHIEF

COUNCILLOR CEDRIC WHITFORD

COUNCILLOR SANDRA BEAVERBONE

COUNCILLOR DOUGLAS BEAVERBONES



SCHEDULE
2018 TAX RATES

PROPERTY CLASS	RATE PER \$1 of Assessed Value
Class 1 – Residential	0
Class 2 - Non-residential and linear property	1.52000%
Class 3 – Farm land	0
Class 4 - Machinery and Equipment	1.01288%



PAUL FIRST NATION
FINANCIAL ADMINISTRATION LAW
2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Paul First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Paul First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Paul First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;



- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Paul First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 23;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “multi-year financial plan” means the plan referred to in section 24;
- “officer” means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
 - (b) any corporation in which the First Nation has a material or controlling interest,
 - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
 - (d) a trust of the First Nation;



“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(3) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(4) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(5) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.



(3) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(4) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.



PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.



(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member’s term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member’s term of office.



Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.



Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and



- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:



- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;



- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:



- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.



(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(3) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(3) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(4) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;



- (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (5) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify



- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(3) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(4) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues;
- (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.



Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(3) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.



- (3) The First Nation must establish the following accounts in a financial institution:
- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
 - (b) a local revenue account for money from local revenues;
 - (c) a trust account if the First Nation has money held in trust;
 - (d) a land and resources account for money from revenues from the First Nation's lands; and
 - (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(4) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

- (2) The senior financial officer
- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
 - (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.



(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.



(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(3) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (3) All interest earned on
 - (a) a trust account must be retained in that account;
 - (b) the local revenue account must be retained in that account; and
 - (c) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off
- (a) if approved by the Council; or



- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(3) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(4) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.



Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(3) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(3) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.



(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(4) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or



- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(5) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(6) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(3) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

- (4) The First Nation must not give an indemnity unless it is
 - (a) authorized under section 105;
 - (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
 - (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(5) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.



(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(3) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(4) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(5) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;



- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.



Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.



Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.



(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of



(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.



(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must



- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(3) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(4) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.



(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.



Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;



“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 92;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation’s tangible capital assets that identifies each of these assets and includes the following information:



- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(3) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(4) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out



- (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
- (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(3) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;



- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(3) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and



(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,



the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(3) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(4) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.



(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

“indemnify” means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(3) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(4) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
 - (b) to identify any amendments to this Law that may better serve this objective.
- (2) The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
 - (b) the involvement of members of the First Nation in consideration of an amendment to this Law.



(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of April, 2018, at Edmonton, in the Province of Alberta at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Arthur Rain

Councillor Carl Bird

Councillor Faron Bull

Councillor Aaron Bird

Councillor Russell Bird

Councillor Isaac Rain



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART VII - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART VIII - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(3) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(4) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.



(5) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(6) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(4) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART IX - Officers and Employees

Application

- 11.** This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(4) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART X - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(3) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(4) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Siksika Nation in the Province of Alberta,

Siksika Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Indian and Northern
Affairs Canada

Affaires indiennes
et du Nord Canada

Chronological no. - N° - N° consecutive

2018-09

File reference no. - N° de référence du dossier

PAGE 1 of 3

**BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE**

Note: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
Nota: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les résolutions portant sur des dépenses à même les fonds des bandes.

The council of the Le conseil de		SIKSIKA NATION		Cash free balance - Solde disponible	
Date of duly convened meeting Date de l'assemblée dûment convoquée		D-J	M	Y-A	Province
→ 6		9	0	5	18 Alberta
				Revenue account Compte revenu	\$

DO HEREBY RESOLVE:
DECIDE, PAR LES PRÉSENTES:

**SIKSIKA NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1) (a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Siksika Nation duly enacts as follows:

1. This Law may be cited as the *Siksika Nation Annual Expenditure Law, 2018*.
2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

Joseph Weasel Child (Chief-Chef)

Quorum

Carlton Big Snake (Councillor - Conseiller)

Carlin Black Rabbit (Councillor - Conseiller)

Ruben Brayer (Councillor - Conseiller)

Jason Doore (Councillor - Conseiller)

Bradford Little Chief (Councillor-Conseiller)

Allred Many Heads (Councillor - Conseiller)

Ike Solway (Councillor - Conseiller)

Elmer Weasel Child (Councillor-Conseiller)

Hector Winnipeg (Councillor - Conseiller)

Marsha Wolf Collar (Councillor - Conseiller)

Francis Wolf Leg (Councillor - Conseiller)

Herman Yellow Old Woman
Councillor - Conseiller

FOR DEPARTMENTAL USE ONLY - RÉSERVE AU MINISTÈRE

Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu	Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu
Recommending Officer - Recommandé par Signature _____ Date _____			Recommending Officer - Recommandé par Signature _____ Date _____		
Approving Officer - Approuvé par Signature _____ Date _____			Approving Officer - Approuvé par Signature _____ Date _____		

80-5(12-89) 7530-21-036-8582

Canada



Indian and Northern
Affairs Canada

Affaires indiennes
et du Nord Canada

BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

Chronological no. - N° - N° consecutive

2018-09

File reference no. - N° de référence du dossier

PAGE 2 of 3

Note: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds. Note: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les résolutions portant sur des dépenses à même les fonds des bandes.	
Cash free balance - Solde disponible	
The council of the Le conseil de	SIKSIKA NATION
Date of duly convened meeting Date de l'assemblée dûment convoquée	D-J M Y-A Province 09 05 18 Alberta
Capital account Compte capital \$	
Revenue account Compte revenu \$	

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

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

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

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Siksika Nation Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

Chief Joseph WEASEL CHILD (Chief - Chef)

Quorum 7

Carlton Big Snake (Councillor-Consellier)	Carljin Black Rabbit (Councillor-Consellier)	Ruben Breaker (Councillor-Consellier)
Jason Doore (Councillor-Consellier)	Bradford Little Light (Councillor-Consellier)	Alfred Many Heads (Councillor-Consellier)
Ike Solway (Councillor-Consellier)	Eldon Weasel Child (Councillor-Consellier)	Hector Winnipeg (Councillor-Consellier)
Marsha Wolf Collar (Councillor-Consellier)	Francis Wolf Leg (Councillor-Consellier)	Herman Yellow Old Woman (Councillor-Consellier)

FOR DEPARTMENTAL USE ONLY - RÉSERVE AU MINISTÈRE					
Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu	Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu
Recommending Officer - Recommandé par Signature _____ Date _____			Recommending Officer - Recommandé par Signature _____ Date _____		
Approving Officer - Approuvé par Signature _____ Date _____			Approving Officer - Approuvé par Signature _____ Date _____		

80-5(12-88) 7530-21-036-8582

Canada



Indian and Northern
Affairs Canada

Affaires indiennes
et du Nord Canada

**BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE**

Chronological no. - N° - N° consecutive

2018-09

File reference no. - N° de référence du dossier

PAGE 3 OF 3

Note: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
Notre: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les résolutions portant sur des dépenses à même les fonds des bandes.

The council of the Le conseil de		SIKSIKA NATION		Cash free balance - Solde disponible	
Date of duly convened meeting Date de l'assemblée dûment convoquée		D-J	M	Y-A	Province
		09	05	18	Alberta
		Capital account Compte capital		\$	
		Revenue account Compte revenu		\$	

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
- 11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.
(2) A reference to the Schedule is a reference to the Schedule to this Law.
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of May, 2018, at Siksika Nation in the Province of _____.

Chief Joseph WEASEL CHILD (Chief - Chef)
Quorum 7

Carlton Big Snake (Councillor - Conseiller)

Carlton Black Rabbit (Councillor - Conseiller)

Ruben Brainer (Councillor - Conseiller)

Jason Doore (Councillor - Conseiller)

Bradford Little Chief (Councillor - Conseiller)

Alfred Many Heads (Councillor - Conseiller)

Ike Solway (Councillor - Conseiller)

Eldon Weasel Child (Councillor - Conseiller)

Hector Winnipeg (Councillor - Conseiller)

Marsha Wolf Collar (Councillor - Conseiller)

Francis Wolf Leg (Councillor - Conseiller)

Herman Yellow Old Woman
(Councillor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSERVE AU MINISTÈRE

Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu	Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu
Recommending Officer - Recommandé par Signature _____ Date _____			Recommending Officer - Recommandé par Signature _____ Date _____		
Approving Officer - Approuvé par Signature _____ Date _____			Approving Officer - Approuvé par Signature _____ Date _____		

80-5(12-89) 7530-21-036-8582

Canada



SCHEDULE
ANNUAL BUDGET

PART 1: PROPERTY TAX REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 989,389.02
TOTAL REVENUES	\$ 989,389.02

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$ 30,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$ 277,000.00
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	\$ 375,000.00
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	



8. Other Services	
a. Health	
b. Social Programs and Assistance	\$ 300,000.00
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amount	\$ 62,232.66
TOTAL	\$ 1,044,232.66

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 54,843.64
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$ -

BALANCE	\$ 0
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Siksika Nation in the Province of Alberta,

Siksika Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





 Indian and Northern Affairs Canada Affaires indiennes et du Nord Canada		Chronological no. - N° - N° consecutive BCR-2018-15	
BAND COUNCIL RESOLUTION RÉSOLUTION DE CONSEIL DE BANDE		File reference no. - N° de référence du dossier PAGE 1 of 1	
Note: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds. Note: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les résolutions portant sur des dépenses à même les fonds des bandes.			
The council of the Le conseil de SIKSIKA NATION		Cash free balance - Solde disponible Capital account Compte capital \$ _____	
Date of duly convened meeting Date de l'assemblée dûment convoquée → D-J M Y-A 4. 20 5 18		Province Alberta Revenue account Compte revenu \$ _____	

DO HEREBY RESOLVE:
DECIDE, PAR LES PRESENTES:

WHEREAS

- A.** Pursuant to Section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B.** The council of the First Nation has made a property assessment law and a property taxation law; and
- C.** Subsection 10(1) of the *First Nation Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE, the Council of Siksika Nation duly enacts as follows:

1. This law may be cited as the *Siksika Nation Annual Rates Law, 2018*.

2. In this Law:

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

"**Assessment Law**" means the *Siksika Nation Property Assessment Law, 2015*;

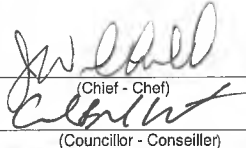
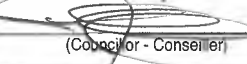
"**First Nation**" means the Siksika Nation, being a band named in the schedule to the Act;

"**property taxation law**" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"**taxable property**" means property in a reserve that is subject to taxation under a property taxation law; and

"**taxation Law**" means the *Siksika Nation Property Taxation law, 2015*

Quorum 7

 (Councillor - Conseiller)	 (Chief - Chef)	 (Councillor - Conseiller)
 (Councillor - Conseiller)	 (Councillor - Conseiller)	 (Councillor - Conseiller)
 (Councillor - Conseiller)	 (Councillor - Conseiller)	 (Councillor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSERVE AU MINISTÈRE

Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue ☐ Revenu	Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue ☐ Revenu
Recommending Officer - Recommandé par _____ Signature Date			Recommending Officer - Recommandé par _____ Signature Date		
Approving Officer - Approuvé par _____ Signature Date			Approving Officer - Approuvé par _____ Signature Date		

80-5(12-89) 7530-21-036-8582

Canada



Indian and Northern
Affairs Canada

Affaires indiennes
et du Nord Canada

Chronological no. - N° - N° consecutive

BCR-2018-15

File reference no. - N° de référence du dossier

PAGE 2 of 2

BAND COUNCIL RESOLUTION
RÉSOLUTION DE CONSEIL DE BANDE

Note: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds.
Note: Les mots "des fonds de notre bande" "capital" ou "revenu" selon le cas doivent paraître dans toutes les résolutions portant sur des dépenses à même les fonds des bandes.

The council of the
Le conseil de

SIKSIKA NATION

Date of duly convened meeting
Date de l'assemblée dûment convoquée

→ D-J M Y-A Province
17 05 18 Alberta

Cash free balance - Solde disponible

Capital account
Compte capital

\$

Revenue account
Compte revenu

\$

DO HEREBY RESOLVE:

DECIDE, PAR LES PRESENTES:

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

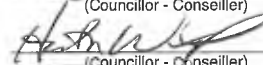
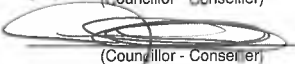
8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of May 2018 at Siksika in the Province of Alberta.

A quorum of Council consists of seven (7) members of Council.

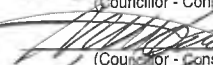
Quorum 7


(Chief - Chef)
Joseph Weasel Child
(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

(Councillor - Conseiller)

FOR DEPARTMENTAL USE ONLY - RÉSERVE AU MINISTÈRE

Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu	Expenditure - Dépenses	Authority (Indian Act Section) Autorité (Article de la Loi sur les Indiens)	Source of Funds Source des fonds ☐ Capital ☐ Revenue Revenu
Recommending Officer - Recommandé par _____ Signature Date			Recommending Officer - Recommandé par _____ Signature Date		
Approving Officer - Approuvé par _____ Signature Date			Approving Officer - Approuvé par _____ Signature Date		

Canada



SCHEDULE
2018 TAX RATES

PROPERTY CLASS	RATE PER \$1 of Assessed Value
Class 1 – Residential	0
Class 2 – Non-residential and linear property	1.71192%
Class 3 – Farm land	0
Class 4 – Machinery and Equipment	0.99862%



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsuut'ina Nation in the Province of Alberta,

Tsuut'ina Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 10th day of August, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





Tsuut'ina Nation Annual Expenditure Law, 2018

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi dat'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihinisha, nihusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasala.

**A Document to Ratify the Tsuut'ina Nation Annual Expenditure Law, 2018
Within the Tsuut'ina Nation Lands, Alberta, Canada**

**Enacted on July 19, 2018 in Tsuut'ina Nation
Coming Into Force Upon Approval by
The First Nations Tax Commission.**



TSUUT'INA NATION ANNUAL EXPENDITURE LAW, 2018

Preamble

WHEREAS:

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

B. The Council of the Tsuut'ina Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the Tsuut'ina Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;



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TSUUT'INA NATION ANNUAL EXPENDITURE LAW, 2018

NOW THEREFORE the Council of the Tsuut'ina Nation duly enacts as follows:

1. This Law may be cited as the *Tsuut'ina Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"Assessment Law" means the *Sarcee Indian Reserve Property Taxation By-law*;

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

"First Nation" means the Tsuut'ina Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Sarcee Indian Reserve Property Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning April 1, 2018 and ending March 31, 2019 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.



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



TSUUT'INA NATION ANNUAL EXPENDITURE LAW, 2018

Chief and Council Signatory Page

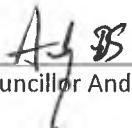
THIS LAW IS HEREBY DULY ENACTED by Chief and Council on the 19th day of July, 2018, at the Tsuut'ina Nation, in the Province of Alberta.

A quorum of Council consists of seven (7) members of Council

Chief Lee Crowchild



Councillor Leon Littlelight



Councillor Andy Onespote Sr.

Councillor Regena Crowchild

Councillor Brent Dodginghorse



Councillor Lee Roy Meguinis

Councillor Lyly Dodginghorse

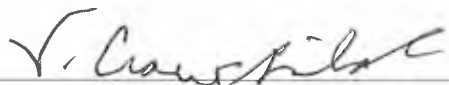


Councillor Stanley Big Plume

Councillor Darryl Whitney

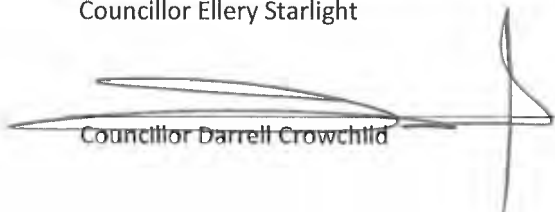


Councillor Kelsey Big Plume



Councillor Vincent Crowchild

Councillor Ellery Starlight



Councillor Darrell Crowchild



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$771,901.16
b. Payments received in lieu of taxes	\$ 0
c. Property Transfer Tax Revenues	\$ 0
d. Service tax revenues	\$ 0
TOTAL REVENUES	\$771,901.16

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$155,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	\$0
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	\$0
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	\$0
5. Community Development	
a. Housing	\$100,000.00
b. Planning and Zoning	
c. Community Planning	

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© Tsuut'ina Nation



TSUUT'INA NATION ANNUAL EXPENDITURE LAW, 2018

d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	\$ 0
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	\$0
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	\$445,111.04
9. Contingency Amounts	\$71,790.12
TOTAL EXPENDITURES	\$771,901.16

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0



Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

- | | |
|-------------------------------|-------------|
| a. McNally Land Services Ltd. | \$10,216.75 |
|-------------------------------|-------------|



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations
Fiscal Management Act*, hereby approves the following law made by the
Tsuut'ina Nation in the Province of Alberta,

Tsuut'ina Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 10th day of August, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





Tsuut'ina Nation Annual Rates Law, 2018

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi datl'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihinisha, nihusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasala.

A Document to Ratify the Tsuut'ina Nation Annual Rates Law, 2018 Within the Tsuut'ina Nation Lands, Alberta, Canada

**Enacted on July 19, 2018 in Tsuut'ina Nation
Coming Into Force Upon Approval by
The First Nations Tax Commission.**



TSUUT'INA NATION ANNUAL RATES LAW, 2018

Preamble

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The council of the Tsuut'ina Nation has made a property assessment law and a property taxation law; and
- C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;



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TSUUT'INA NATION ANNUAL RATES LAW, 2018

NOW THEREFORE the Council of the Tsuut'ina Nation duly enacts as follows:

1. This Law may be cited as the *Tsuut'ina Nation Annual Rates Law, 2018*.

2. In this Law:

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

"Assessment Law" means the *Sarcee Indian Reserve Property Taxation By-law*;

"First Nation" means the Tsuut'ina Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Sarcee Indian Reserve Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

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



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THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of July, 2018, at the Tsuut'ina Nation, in the Province of Alberta.

A quorum of Council consists of seven (7) members of Council.

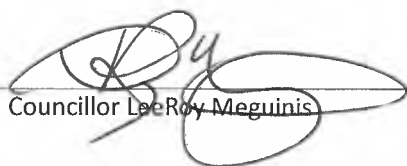
Chief Lee Crowchild


Councillor Leon Littlelight

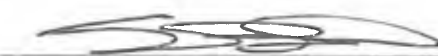

Councillor Andy Onespot Sr.

Councillor Regena Crowchild

Councillor Brent Dodginghorse

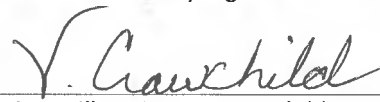

Councillor LeeRoy Meguinis

Councillor Lyle Dodginghorse

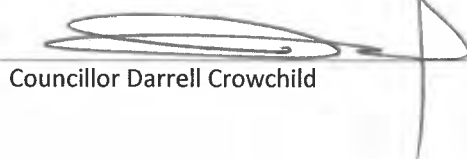

Councillor Stanley Big Plume

Councillor Darryl Whitney


Councillor Kelsey Big Plume


Councillor Vincent Crowchild

Councillor Ellery Starlight


Councillor Darrell Crowchild



TSUUT'INA NATION ANNUAL RATES LAW, 2018

SCHEDULE 2018 TAX RATES

PROPERTY CLASS	RATE PER \$100 of Assessed Value
Class 1 - Residential	
Class 2 - Non-Residential	3.8480
Class 3 - Farmland	
Class 4 - Machinery and Equipment	3.8480



British Columbia



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ?Aqam in the Province of British Columbia,

?Aqam Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 12th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





ᑭᐱᑭᐱᑭ
ANNUAL EXPENDITURE LAW, 2018

WHEREAS:

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

B. The Council of ᑭᐱᑭᐱᑭ has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. ᑭᐱᑭᐱᑭ Council wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of ᑭᐱᑭᐱᑭ duly enacts as follows:

1. This Law may be cited as *ᑭᐱᑭᐱᑭ Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means *ᑭᐱᑭᐱᑭ Property Assessment Law, 2017*;

“Council” has the meaning given to that term in the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by ᑭᐱᑭᐱᑭ under a local revenue law and payments made to ᑭᐱᑭᐱᑭ in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by ᑭᐱᑭᐱᑭ under paragraph 5(1)(a) of the Act; and

“Taxation Law” means *ᑭᐱᑭᐱᑭ Property Taxation Law, 2017*.

3. ᑭᐱᑭᐱᑭ’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where ᑭᐱᑭᐱᑭ wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

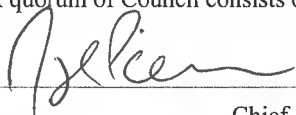
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

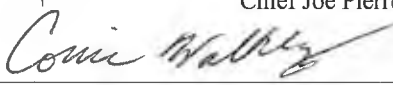
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of June, 2018, at Cranbrook, in the Province of British Columbia.

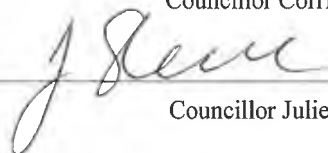
A quorum of Council consists of three (3) members of Council.



Chief Joe Pierre

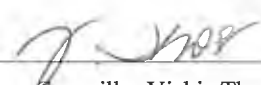


Councillor Corrie Walkley



Councillor Julie Birdstone

Councillor Codie Morigeau



Councillor Vickie Thomas



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$42,159.63
TOTAL REVENUES	\$42,159.63

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$1,000.00
b. General Administrative	\$3,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	\$10,000.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	\$10,506.02
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	\$9,420.00
c. Garbage Waste Collection and Disposal	\$7,200.00
d. Recycling	
e. Other Environmental Services	
5. Contingency Amount	\$1,033.61
TOTAL EXPENDITURES	\$42,159.63



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0

Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by ?aqam under each agreement during the budget year:

a. City of Cranbrook (Fire Fighting)	\$10,00.00
b. Terry White (Garbage Collection)	\$7,200.00
c. Economy Vacuum (Sewer)	\$9,420.00
d. Kootenay Landscape (Snow removal)	\$10,506.02



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔAqam in the Province of British Columbia,

ʔAqam Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 12th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manry) Jules – Chief Commissioner
First Nations Tax Commission





ᑭᐱᑭᐱᑭ
ANNUAL RATES LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, ᑭᐱᑭᐱᑭ council may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. ᑭᐱᑭᐱᑭ council has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of ᑭᐱᑭᐱᑭ duly enacts as follows:

1. This Law may be cited as the *ᑭᐱᑭᐱᑭ Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means *ᑭᐱᑭᐱᑭ Property Assessment Law, 2017*;

“First Nation” means ᑭᐱᑭᐱᑭ, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by ᑭᐱᑭᐱᑭ under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *ᑭᐱᑭᐱᑭ Property Taxation Law, 2017*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

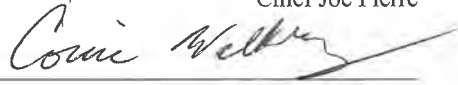


THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of June, 2018, at Cranbrook,
in the Province of British Columbia.

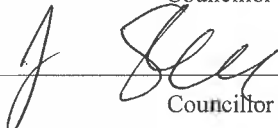
A quorum of Council consists of three (3) members of Council.



Chief Joe Pierre

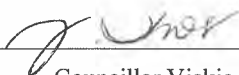


Councillor Corrie Walkley



Councillor Julie Birdstone

Councillor Codie Morigeau



Councillor Vickie Thomas



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 – Residential	9.9411
Class 2 – Utilities	60.4384
Class 4 - Major Industry	25.8458
Class 5 - Light Industry	25.8458
Class 6 - Business and Other	24.9736
Class 8 - Recreational Property/Non-Profit Organization	22.3516
Class 9 - Farm	16.1649



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FINANCIAL ADMINISTRATION LAW



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. ?a?am Council considers it to be in the best interests of ?a?am to make a law for such purposes;

NOW THEREFORE ?a?am Council enacts as follows:

PART IV - Citation

Citation

1. This Law may be cited as *?a?am Financial Administration Law, 2017*.

PART V - Interpretation and Application

Definitions

- 2.(1) Unless the context indicates the contrary, in this Law:

“?a?am” means St. Mary’s First Nation as scheduled to the Act;

“?a?amnuk” means members of ?a?am;

“?a?am’s financial assets” means all money and other financial assets of ?a?am;

“?a?am’s lands” means all reserves of ?a?am within the meaning of the *Indian Act*;

“?a?am law” means any law, including any by-law or code, of ?a?am made by Council or the membership of ?a?am;

“?a?am’s records” means all records of ?a?am respecting its governance, management, operations and financial administration;

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of ?a?am referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of ?a?am appointed under section 77;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;



“Borrowing Member” means a First Nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“budget” means the annual and multi-year budget of ?aqam that has been approved by the Council;

“Chief Operating Officer” means the person appointed as Chief Operating Officer under section 18;

“code” means a code adopted by ?aqam under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by ?aqam under the *First Nations Land Management Act*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means ?aqam Council;

“Councillor” means a member of ?aqam Council and is inclusive of nasu?kin (Chief);

“dependent” means, in relation to an individual,

- (a) the individual’s spouse,
- (b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;

“Director of Finance” means Director of Finance appointed by Council under section 19;

“emergency expenditure” means an expenditure of an exceptional nature which was not anticipated in the annual budget, is not expressly prohibited by or under this Law or another ?aqam law and which cannot, without serious prejudice to the best interests of ?aqam, be postponed to allow for a budget amendment;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to ?aqam financial affairs;

“financial institution” means the First Nations Finance Authority, a bank, or credit union;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by ?aqam’s financial statements;

“financial records” means all records respecting the financial administration of ?aqam, including the minutes of meetings of Council and the Finance and Audit Committee;



“fiscal year” means the fiscal year of ?aqam set out in section 24;

“GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

“local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of ?aqam;

“local revenue law” means a local revenue law made by ?aqam under the Act;

“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;

“officer” means the Chief Operating Officer, Director of Finance, tax administrator and any other employee of ?aqam designated by the Council as an officer;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of ?aqam,
- (b) any corporation in which ?aqam has a material interest or that is controlled by ?aqam,
- (c) any partnership in which ?aqam or another related body of ?aqam is a partner, or
- (d) a trust of ?aqam;

“representative agent” means a person who is authorized by ?aqam to act for and under the control of ?aqam through employment or by contract;

“special purpose report” means a report described in subsection 74(3);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the Act;

“tax administrator” means the tax administrator appointed under section 20 or ?aqam local revenue laws;

“trustee” means a person appointed by an instrument creating a trust who holds or manages the assets of another;



(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing at ?aqam’s administrative office.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least ten (10) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:



- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another ?aqam law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of ?aqam.

PART VI - Administration

DIVISION 7 - Council

Responsibilities of Council

8.(1) ?aqam Council is responsible for all matters relating to the financial administration of ?aqam whether or not they have been assigned or delegated to an officer, employee, committee, contractor or representative agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable ?aqam law, ?aqam Council may delegate to any of its officers, employees, committees, contractors or representative agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, chair and vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of ?aqam;



- (d) the approval of borrowing of ?aqam;
- (e) the approval of new capital projects; and
- (f) the approval of the acquisition or disposition of tangible capital assets.

(3) Obtain advice, assistance and training in order to achieve financial competency in relation to decision-making under this Law.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of ?aqam.

(2) The Council must establish policies or procedures respecting the acquisition, management, disposal and safeguarding of ?aqam assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of ?aqam that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of ?aqam in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Subject to applicable provincial and federal privacy laws, annually the Director of Finance must prepare a report separately listing the remuneration paid and expenses reimbursed by ?aqam, and by any entity, to each Councillor whether such amounts are paid to the Councillor while acting in that capacity or in any other capacity:

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by ?aqam to a Councillor and to each of the dependents of the Councillor;



(b) any contracts between ?aqam and a Councillor and between ?aqam and a dependent of the Councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by ?aqam to the Chief Operating Officer and to each of the dependents of the Chief Operating Officer;

(d) any contracts between ?aqam and the Chief Operating Officer and between ?aqam and a dependent of the Chief Operating Officer for the supply of goods or services, including a general description of the nature of the contracts;

(e) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by ?aqam to the Director of Finance and to each of the dependents of the Director of Finance; and

(f) any contracts between ?aqam and the Director of Finance and between ?aqam and a dependent of the Director of Finance for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of ?aqam;

(b) under a program or service universally accessible to all members of ?aqam on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

(3) If the Director of Finance becomes aware of any information contained in a report completed under this section which may indicate a contravention of this Law, the Director of Finance must report this information to Council.

DIVISION 8 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) ?aqam Finance and Audit Committee is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of ?aqam.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must have independence.



(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with ?aqam government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) ?aqam Council must establish policies, procedures or give directions

(a) Setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least two(2) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years, Councillors as Committee members will have terms concurrent with their Council terms, unless Council portfolios are altered.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) Council must appoint a chairperson and a vice-chair of the Committee, one of whom must be a Councillor.

(2) If Council appoints a non-Councillor as chairperson of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings,

(b) on request of the chair, Council must provide the chair with any materials or information provided to council respecting matters before it, and

(c) the chair may attend and speak at Council meetings.



Committee Procedures

14. (1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) Councillor.

(2) Where quorum is impossible to obtain due to conflict of interest or exclusion of a member from a meeting, the decision must be referred to a quorum of Council.

(3) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(4) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote unless they are in a position of a conflict, in which case a quorum of Council must cast the second tiebreaking vote.

(5) Subject to subsection (6), the Chief Operating Officer and the Director of Finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(6) The Chief Operating Officer or the Director of Finance may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the Chief Operating Officer or the Director of Finance; or

(b) it is a meeting with the auditor.

(7) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(8) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(9) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(10) After consultation with the Director of Finance, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of ?aqam:

(a) Annually develop, and recommend to the Council for approval, short, medium and long-term financial



- (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of ?aqam against the budget and report any significant variations to Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of ?aqam that is not otherwise specified to be its responsibility under this Law.

Finance and Audit Committee responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of ?aqam:

- (a) make recommendations to Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the Councillors, officers and employees of ?aqam;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 105 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.



Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of ?aqam:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any ?aqam reports;
- (d) to review, monitor and report to the Council on the appropriateness of ?aqam accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in ?aqam accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of ?aqam financial assets, including debts owed to ?aqam;
- (g) to review and report to the Council on ?aqam risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of ?aqam, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of ?aqam's insurance coverage respecting significant ?aqam risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 9 - Officers and Employees

Chief Operating Officer

18.(1) The Council must appoint a person as Chief Operating Officer of ?aqam and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Chief Operating Officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of ?aqam, including the following duties:



- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of ?aqam;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of ?aqam;
- (c) to hire the employees of ?aqam, as the Chief Operating Officer considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of ?aqam;
- (e) to dismiss the employees of ?aqam, other than the Director of Finance, in accordance with human resource policies and procedures;
- (f) to oversee and administer the contracts of ?aqam;
- (g) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (h) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (i) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (h) taking into consideration the cost of implementing those controls;
- (j) to perform any other duties of the Chief Operating Officer under this Law; and
- (k) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Chief Operating Officer's duties specified in this Law.

(3) The Chief Operating Officer may assign the performance of any of the Chief Operating Officer's duties or functions

- (a) to an officer or employee of ?aqam; and
- (b) with the approval of the Council, to a contractor or representative agent of ?aqam.

(4) Any assignment of duties or functions under subsection (3) does not relieve the Chief Operating Officer of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

19.(1) The Council must appoint a person as Director of Finance of ?aqam and may set the terms and conditions of that appointment.

(2) Reporting to the Chief Operating Officer, the Director of Finance is responsible for the day-to-day management of the systems of the financial administration of ?aqam, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;



- (b) to administer and maintain ?aqam's Chart of Accounts.
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting ?aqam's local revenues;
- (d) to prepare the monthly financial information required in section 72, the quarterly financial statements required in section 73 and the draft annual financial statements required in section 74 and section 75;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to prepare the draft annual and multi-year financial plan for review by the Finance and Audit Committee;
- (g) to actively monitor the compliance with any agreements and funding arrangements entered into by ?aqam;
- (h) to actively monitor the financial administration of capital projects;
- (i) administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (j) administer and supervise the maintenance of the records of all receipts and expenditures of ?aqam to facilitate the annual audit;
- (k) to actively monitor compliance with the Act, this Law, any other applicable ?aqam law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of ?aqam;
- (l) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (m) to evaluate the financial administration systems of ?aqam and recommend improvements;
- (n) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (o) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (p) to perform any other duties of the Director of Finance under this Law; and
- (q) to carry out any other activities specified by the Chief Operating Officer that are not contrary to the Act or inconsistent with the Director of Finance's duties under this Law.

(3) With the approval of the Chief Operating Officer, the Director of Finance may assign the performance of any of the duties or functions of the Director of Finance to any officer, employee,



contractor or representative agent of ?aqam, but this assignment does not relieve the Director of Finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) Council must appoint a person as tax administrator for ?aqam and may set the terms and conditions of that appointment.

(2) Reporting to the Chief Operating Officer, the tax administrator is responsible for performing the tax administrator's duties or functions under ?aqam local revenue laws, the Act and this Law.

(3) In addition to any duties or functions ?aqam's local revenue law and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the Chief Operating officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the Chief Operating officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the Chief Operating Officer, Director of Finance, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, ?aqam's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the Chief Operating Officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or representative agent of ?aqam, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of ?aqam.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of ?aqam;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and



(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and ?aqam,

(ii) the Chief Operating Officer, the Director of Finance, the tax administrator and other officers of ?aqam, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the Chief Operating Officer must provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or representative agent of ?aqam and a member of ?aqam.

(4) In the course of discharging his or her responsibilities under this Law, the Chief Operating Officer must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that ?aqam hires or retains qualified and competent personnel to carry out the financial administration activities of ?aqam.

DIVISION 10 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of ?aqam, a Councillor must

(a) comply with this Law, the Act, any other applicable ?aqam law and any applicable standards;

(b) act honestly, in good faith and in the best interests of ?aqam;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law by independent investigation or by a court of competent jurisdiction that a Councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

(3) Council may, in accordance with ?aqam laws, take further disciplinary action against a Councillor who has contravened this section.



(4) The Council must make policies or procedures in respect of disciplinary action taken against a Councillor under this section by a Councillor.

(5) The Council must make policies or procedures in respect of the independent investigation of an alleged contravention of this section by a Councillor.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and representative agent of ?aqam;
- (b) a person acting under the delegated authority of the Council or ?aqam; or
- (c) a member of a committee of the Council or ?aqam who is not a Councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of ?aqam, that person must:

- (a) comply with this Law, the Act, any other applicable ?aqam law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of ?aqam;
- (b) the terms of every contract of a contractor of ?aqam;
- (c) the terms of appointment of every member of a committee who is not a Councillor; and
- (d) the terms of appointment of every representative agent of ?aqam.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of a representative agent may be revoked.



PART VII - Financial Management

DIVISION 7 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of ?aqam is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31st of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between funds, the amounts required for capital purposes including from the tangible capital asset reserve account;
- (f) show all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26. (1) The annual budget must encompass all the operations for which ?aqam is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category, and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from ?aqam's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from ?aqam's lands.

(3) In subsection (2), "natural resources" means any material on or under ?aqam's lands in their natural state which when extracted has economic value.



Budget and Planning Process Schedule

27.(1) On or before March 15 of each year, the Director of Finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(2) On or before March 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for ʔaᓄam for the next fiscal year.

(4) On or before September 30 of each year, the Director of Finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting ʔaᓄam's local revenues.

(5) On or before September 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting ʔaᓄam's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting ʔaᓄam's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or related to local revenues

(b) the multi-year financial plan of ʔaᓄam demonstrates how and when this deficit will be addressed and how it will be serviced beginning the year following the year the deficit was incurred; and

(c) the deficit does not cause ʔaᓄam to default on existing financial and legal obligations.

Amendments to Annual Budgets

29.(1) ʔaᓄam annual budget must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 39, unless there is a substantial change in the forecasted revenues or expenses of ʔaᓄam or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of ʔaᓄam.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.



Policy for Member Information or Involvement

31.(1) ?aqam Council must establish policies or procedures respecting the means by which members of ?aqam must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting ?aqam's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) ?aqamnik may attend any Council meeting.

DIVISION 8 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of ?aqam unless the account is

- (a) in the name of ?aqam;
- (b) opened in a financial institution; and
- (c) authorized by the Chief Operating Officer or the Director of Finance.

(2) ?aqam must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraph (b); and
- (b) a local revenue account for money from local revenues.

(3) a trust account if ?aqam has money held in trust. ?aqam may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage ?aqam's financial assets.

Accounts Management

33.(1) The Director of Finance must ensure the safekeeping of all money received by ?aqam.



(2) The Director of Finance

(a) must deposit all money received by ?aqam as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 9 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. ?aqam must not enter into an agreement or undertaking that requires ?aqam to expend money that is not authorized by or that contravenes this Law, a local revenue law or Act.

Payments from Accounts

36.(1) Subject to subsection 39(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

(3) Council must establish policies and procedures for the authorization of payments from accounts.

No Expenditure without Appropriation

37.(1) Subject to subsection 39(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

38.(1) The Chief Operating Officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another ?aqam law.



(2) ?aqam Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the Chief Operating Officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

39.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by ?aqam in relation to an appropriation must not exceed the amount specified in the budget for ?aqam for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

40.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

41.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.



(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Chief Operating Officer and/or the Director of Finance must authorize payment out of, or sign a requisition for payment from, a trust account pursuant to their level of authorization as set by Council from time to time.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the Chief Operating Officer or Director of Finance may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation pursuant to their level of authorization as set by Council from time to time.

Form of Payment

42.(1) Payments by ?aqam may be made by credit card, cheque, draft, electronic transfer or other similar instrument.

(2) The Council must establish policies and procedures for the authorization of payments by credit card, cheque, draft, electronic transfer or other similar instrument.

DIVISION 10 - General Matters

Advances

43.(1) The Chief Operating Officer or Director of Finance may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The Tax Administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

44. If ?aqam withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the liability created through initial payments. This liability is recognized and appropriations made in the respective fiscal year of the agreed appropriations.

Deposit Money

45. (1) Money received by ?aqam as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with:

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provision respecting that matter, any policy or directions of Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

46. (1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account; and
- (b) the local revenue account must be retained in that account.

(3) Subject to the *Interest Act*, ?aqam may charge interest at a rate set from time to time by Council on any debts or payments owed to ?aqam that are overdue.

Refunds

47. (1) Money received by ?aqam that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

48. All or part of a debt or obligation owed to ?aqam may be written off

- (a) as recommended by the Finance and Audit Committee;



- (b) if approved by Council;
- (c) if appropriate allowance has been set aside to cover written off amounts; or
- (d) if done under the authority of a policy or direction of Council.

Extinguishment of Debts

49. All or part of a debt or obligation owed to ?aqam may be forgiven

- (a) only if approved by Council;
- (b) only if done under the authority of a policy or direction of Council; and
- (c) if the debtor is deceased and there is insufficient funds available from their estate.

Year-end Surplus

50. (1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account, must not be comingled with other ?aqam funds and must not be used for purposes not authorized in a local revenue law.

DIVISION 11 - Borrowing

Limitations on Borrowing

51.(1) Except as specifically authorized in this Law or in a local revenue law, ?aqam must not borrow money or grant security.

(2) Subject to this Law, if ?aqam is authorized in this Law to borrow money or grant security, the Council may authorize the Director of Finance to borrow money or grant security in the name of ?aqam

- (a) as specifically approved by the Council; or
 - (b) in accordance with the policies and procedures made by the Council.
- (3) Proceeds of borrowing must only be used for the intended purpose of the borrowing.
- (4) There must be a secured funding source to service the debt.

Borrowing for Ordinary Operations

52.(1) ?aqam may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.



(2) ?aqam may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) ?aqam may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of ?aqam.

Financial Agreements

53.(1) ?aqam may enter into the following agreements in the name of ?aqam:

(a) for the purpose of efficient management of ?aqam's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of ?aqam's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Council, Chief Operating Officer or Director of Finance may enter into any agreements referred to in subsection (1) on behalf of ?aqam.

Borrowing for Authorized Expenditures

54.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Director of Finance recommends that money be borrowed to ensure that the general account is sufficient for these purposes, ?aqam may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

55.(1) This section applies if ?aqam is a borrowing member.

(2) If ?aqam has obtained long-term financing secured by property taxes from the First Nations Finance Authority, ?aqam must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) ?aqam may only obtain long-term financing referred to in subsection (2) as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by ?aqam from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.



Borrowing for New Capital Projects

56.(1) Council must establish policies or procedures respecting the means by which members of ?aqam must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Borrowing for new capital projects and infrastructure must be repaid within the reasonable life expectancy of the capital project, work or service for which the money was borrowed.

Borrowing for Repayment of Debts

57. Subject to this Law and a local revenue law, ?aqam may borrow money that is required for the repayment or refinancing of any debt of ?aqam, other than a debt in relation to money borrowed under subsection 53(1), or a debt owed to the First Nations Finance Authority.

Use of Borrowed Money

58.(1) Subject to this section and any local revenue law, money borrowed by ?aqam for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by ?aqam and not required to be used immediately for that purpose may be temporarily invested under subsection 66(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

59.(1) Subject to subsection (2), a security granted by ?aqam must be signed by a Councillor designated by the Council and by the Chief Operating Officer or the Director of Finance.

(2) A security granted by ?aqam in respect of local revenues must be signed by a Councillor designated by the Council and by the tax administrator.

Operational Controls

60. Council must establish policies or procedures respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of ?aqam's operations.

DIVISION 12 - Risk Management

Limitation on Business Activity

61.(1) Subject to subsections (2) and (3), ?aqam must not



- (a) carry on business as a proprietor;
 - (b) acquire an interest in a partnership as a general partner; or
 - (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.
- (2) ?aqam may carry on a business that
- (a) is ancillary or incidental to the provision of programs or services or other functions of ?aqam governance; or
 - (b) derives income from the granting of a lease or license of or is in respect of
 - (i) an interest in, or natural resources on or under, ?aqam's lands or lands owned in fee simple by or in trust for ?aqam, or
 - (ii) any other property of ?aqam.
- (3) ?aqam may carry on business activities for the primary purpose of profit if Council determines that the business activities
- (a) do not result in a material liability for ?aqam; or
 - (b) do not otherwise expose ?aqam's financial assets, property or resources to significant risk.

Guarantees and Indemnities

62.(1) ?aqam must not give a guarantee unless the Council has considered the report of the Director of Finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the Director of Finance must prepare a report for the Committee to review and provide to Council identifying any risks associated with giving the guarantee and assessing the ability of ?aqam to honour the guarantee should it be required to do so.

- (3) ?aqam must not give an indemnity unless it is
- (a) authorized under section 104;
 - (b) necessary and incidental to and included in another agreement to which ?aqam is a party; or
 - (c) in relation to a security granted by ?aqam that is authorized under this Law or another ?aqam law.
- (4) Subject to a resolution described in section 104, Council must make policies and directions respecting guarantees and indemnities as follows:
- (a) specifying circumstances under which an indemnity may be given without Council approval;



- (b) designating the persons who may give an indemnity on behalf of ʔaǰam and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by ʔaǰam.

Authority to Invest

63.(1) Except as specifically authorized in this Law or another ʔaǰam law, ʔaǰam must not invest ʔaǰam's financial assets.

(2) If ʔaǰam is authorized in this Law to invest ʔaǰam's financial assets, the Council may authorize the Director of Finance to invest ʔaǰam's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

64.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by ʔaǰam in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any class of investments permitted under an Act of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by ʔaǰam as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of ʔaǰam's lands are located.

(3) If ʔaǰam has established an investment account under section 32, ʔaǰam may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which ʔaǰam is a shareholder;
- (b) a trust in which ʔaǰam is a beneficiary; or



(c) a limited partnership in which ?aqam is a partner.

(4) Despite any other provision in this section, government transfer funds and local revenue funds and other revenues may only be invested by ?aqam in investments specified in subsection 82(3)(a), (b), (c), or (d) of the Act and in investments in securities issued by the First Nations Finance Authority.

Loans for ?aqamnik Activities

65.(1) ?aqam may only make a loan to a member of ?aqam or to an entity in which a member of ?aqam has an interest if the loan is made from a program of ?aqam that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the Director of Finance must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must, subject to provincial and federal privacy laws, satisfy the following criteria:

- (a) the program must be universally available to all members of ?aqam;
- (b) the terms and conditions of the program must be published and accessible to all members of ?aqam;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

66.(1) If ?aqam is authorized to make an investment or loan under this Law, the Director of Finance may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If ?aqam is authorized to make a loan under this Law, the Council must establish policies or procedures respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

67.(1) Annually, and more often if necessary, ?aqam must identify and assess any significant risks to ?aqam's financial assets, ?aqam's tangible capital assets as defined in Part V and the operations of ?aqam.



(2) Annually, and more often if necessary, the Chief Operating Officer must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

68. (1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of ?aqam.

(2) On the recommendation of the Finance and Audit Committee, the Council must purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

Fraud Risk

69.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of ?aqam assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) Council must establish procedures for the identification and assessment of the following types of potential fraud in ?aqam:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 13 - Financial Reporting

GAAP

70. All accounting practices of ?aqam must comply with GAAP.

Separate Accounting

71. (1) The Director of Finance must account for local revenues of ?aqam separately from other moneys of ?aqam.



(2) If ?aqam has a loan from the First Nations Finance Authority that is secured by other revenues, the Director of Finance must

- (a) account for all other revenues of ?aqam separately from other moneys of ?aqam; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

72.(1) The Director of Finance must prepare and provide, each month, financial information in respect of ?aqam and departmental financial affairs to the Councillors and the Finance and Audit Committee.

(2) The Chief Operating Officer and/or Director of Finance must provide any significant risks associated to ?aqam financial affairs to the Finance and Audit Committee and/or Council when outside of the quarterly review cycle.

Quarterly Financial Statements

73.(1) At the end of each quarter of the fiscal year the Director of Finance must prepare financial statements for ?aqam for that quarter in compliance with GAAP.

(2) The Director of Finance must provide the quarterly financial statements in subsection (1) to the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) Director of Finance will present quarterly Financial Statements at the next scheduled Council meeting.

(4) The quarterly financial statements in subsection (1) must be reviewed by the Finance and Audit Committee and must be approved by Council.

Annual Financial Statements

74.(1) At the end of each fiscal year the Director of Finance must prepare the annual financial statements of ?aqam for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must include the following information:

- (a) the financial information of ?aqam for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting audit of the local revenue account; and
- (c) the revenue categories for ?aqam's lands referred to in subsection 26(2).

(3) The annual financial statements must include the following special purpose reports:



- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out the information required in paragraph 67(3)(c);
- (d) a report setting out all debts or obligations forgiven by ?aqam;
- (e) a report setting out moneys of ?aqam derived from ?aqam land code activities, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from ?aqam lands; and
- (f) any other report required under the Act or an agreement.

(4) The Director of Finance must provide draft annual financial statements to the Finance and Audit Committee for review within seventy-five (75) days following the end of the fiscal year for which they were prepared.

(5) Audited annual financial statements are to be presented to Council for review within ninety (90) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

75.(1) The Director of Finance must prepare separate annual financial statements respecting ?aqam's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit ?aqam to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and ?aqam chooses to report on its local revenues in that manner.

Audit Requirements

76.(1) The annual financial statements of ?aqam referred to in subsection 74 must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 75 must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.



(4) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(5) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review engagement report on the special purpose reports referred to in section 74.

Appointment of Auditor

77.(1) ?aqam must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of ?aqam, an auditor must

(a) be independent of ?aqam, its related bodies, Councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of ?aqam are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise ?aqam in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.



Auditor's Authority

78.(1) To conduct an audit of the annual financial statements of ?aqam, the auditor must be given access to

(a) all records of ?aqam for examination or inspection and given copies of these records on request; and

(b) any Councillor, officer, employee, contractor or representative agent of ?aqam to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of ?aqam as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of ?aqam.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

(7) If the auditor may attend or call a meeting of the Finance and Audit Committee or a Council meeting, he or she may do so by telephone or by other communications medium if all the participants in the meeting are able to communicate with each other.

Review of Audited Annual Financial Statements

79.(1) The audited annual financial statements must be provided to the Finance and Audit Committee and/or Council for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.



Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in section 74 and section 75 may be published or distributed, they must

- (a) be approved by quorum of Council;
- (b) be signed by
 - (i) Nasu?kin (Chief) ?aqam, and
 - (ii) Chair of the Finance and Audit Committee;
 - (iii) Director of Finance; and
- (c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 74(3).

(2) Council must provide members of ?aqam and any person referred to in subsection 14(2) of the Act with access to the audited annual financial statements, including financial statements respecting local revenues, and special purpose reports, or statements with distinct segmentation.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of ?aqam and related bodies for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of ?aqam;
- (b) a progress report on any established financial objectives and performance measures of ?aqam; and
- (c) the full audited annual financial statements referred to in section 74 for the previous fiscal year, and
- (d) any special purpose reports referred to in subsection 74(3), including the auditor's report or review engagement report, as applicable.

(3) The Chief Operating Officer must provide the annual report referred to in subsection (1)

- (a) to a member of ?aqam as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if ?aqam has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if ?aqam is a borrowing member.



(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to ʔaḡam members who have requested but have not been provided with the annual report of ʔaḡam including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the Chief Operating Officer to report quarterly to the Finance and Audit Committee on the steps taken if there are non compliance issues to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 14 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of ʔaḡam or kept, used or received by any person on behalf of ʔaḡam are the property of ʔaḡam.

(2) Council must establish policies or procedures to ensure that the records referred to in subsection (1) remain the property of ʔaḡam.

Policy and Law Manual

83.(1) The Chief Operating Officer must prepare and maintain a current policy and law manual respecting every policy and law related to ʔaḡam's administrative systems, including any financial administration systems referred to in this Law.

(2) The policy and law manual under subsection (1) must be made available to Councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of ʔaḡam.

(3) If any part of the policy and law manual under subsection (1) is relevant to the services being provided by a contractor or representative agent of ʔaḡam, that part of the policy and law manual must be made available to the contractor or representative agent.

Record Keeping and Maintenance

84.(1) The Chief Operating Officer must ensure that ʔaḡam prepares, maintains, stores and keeps secure all of ʔaḡam's records that are required under this Law or any other applicable law.

(2) ʔaḡam's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records of ʔaḡam must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to ʔaḡam's records.



Local Revenue Account Records

85. (1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of ?aqam, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If ?aqam has a loan from the First Nations Finance Authority that is secured by other revenues, the Director of Finance must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of ?aqam, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

86. (1) No person may be given access to ?aqam's records containing confidential information except in compliance with applicable policies and procedures of Council.

(2) All persons who have access to ?aqam's records must comply with all policies, procedures or directions of Council respecting the confidentiality, control use, copying or release of that record or information contained in those records.

Information Technology

87. The Council must establish policies or procedures respecting information technology used by ?aqam in its operations to ensure the integrity of ?aqam's financial administration system and its database.

PART VIII - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of ?aqam's tangible capital assets and any other major capital projects in which ?aqam or its related bodies are investors;

"?aqam's tangible capital assets" means all non-financial assets of ?aqam having physical substance that

- (a) have a current value or grouped value of over ten thousand dollars (\$10,000),
- (b) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (c) have useful economic lives extending beyond an accounting period,
- (d) are to be used on a continuing basis, and
- (e) are not for sale in the ordinary course of operations;



“life-cycle management program” means the program of inspection, review and planning for management of ?aqam’s tangible capital assets as described in section 92;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of ?aqam’s tangible capital assets.

Council General Duties

89. Council must take reasonable steps to ensure that

- (a) prior to approval of a capital project, a forecast is prepared for estimating annual operations, maintenance and replacement costs;
- (b) ?aqam’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (c) the rehabilitation or replacement of ?aqam’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (d) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of ?aqam’s lands are located.

Tangible Capital Assets Reserve Fund

90. Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital projects Projects

91. At each Finance and Audit Committee meeting, the Chief Operating Officer or Director of Finance, or both, must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.



Life-cycle Management Program

92.(1) The Director of Finance must establish and keep current a register of all ?aqam's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before March 31st of each year, the Director of Finance, in conjunction with Director of Operations, must arrange for the inspection and review of the state of each of ?aqam's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before March 31st of each year, the Director of Finance must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of ?aqam's tangible capital assets for the next fiscal year;



- (b) five (5), ten (10) and twenty-five (25) year forecasts of the estimated cost for rehabilitation or replacement of ?aqam's tangible capital assets;
- (c) the proposed budget for rehabilitation or disposal of ?aqam's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation or disposal project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation or disposal project; and
- (d) the proposed budget for replacement of ?aqam's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before March 31st of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before March 31st of each year, the Finance and Audit Committee must review any plans for new construction of ?aqam's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;



- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All ?a?am capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The Chief Operating Officer may retain the services of a professional engineer or other consultant to assist the Chief Operating Officer, Finance and Audit Committee and Council to carry out their obligations under this Part.

Involvement of Members

96. The Council must post a public notice describing each proposed capital project and each Council meeting when a proposed capital project is presented for approval.

PART IX - Borrowing Member Requirements

Board Standards

97. If ?a?am is a borrowing member as defined in the Act or has a certificate issued by the Board under subsection 50(3) of the Act, ?a?am must comply with all the applicable Board standards.

(2) If Council becomes aware that ?a?am is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring ?a?am into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

- (a) ?a?am is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and



(b) the Board gives notice to ?aqam under section 53 of the Act that third-party management of ?aqam's local revenues is required, the Council of ?aqam delegates to the Board

- (i) the powers and authorities described in subsection 53(2) of the Act, and
- (ii) any other of the Council's powers required to give effect to third-party management of ?aqam's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) ?aqam is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to ?aqam under section 53 of the Act that third-party management of ?aqam's other revenues is required, the Council of ?aqam delegates to the Board
 - (i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
 - (ii) any other of the Council's powers required to give effect to third-party management of ?aqam's other revenues under the Act.

Land Management Obligations

99.(1) ?aqam must comply with the *First Nations Land Management Act* and any land code made by ?aqam as required or permitted under that Act.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of ?aqam's land code for being accountable to members of ?aqam for the management of ?aqam's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART X - Miscellaneous

Reports of Breaches and Financial Irregularities, etc.

100.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of ?aqam is not authorized by or under this Law or another ?aqam law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of ?aqam,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.



(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or representative agent of ?aqam becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or representative agent, as the case may be, must report them to the Chief Operating Officer or the chair of the Finance and Audit Committee.

Inquiry into Report

101.(1) If a report is made to the Chief Operating Officer under subsection 100(3), the Chief Operating Officer must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 100(3), the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

102.(1) All reasonable steps must be taken by the Chief Operating Officer, the members of the Finance and Audit Committee and the Council to ensure that the identity of the person who makes a report under section 100 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 100 must not be subjected to any form of reprisal by ?aqam or by a Councillor, officer, employee, contractor or representative agent of ?aqam as a result of making that report.

(3) The Chief Operating Officer and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures

(a) for the recording and safeguarding of reports made under section 100 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 100; and

(c) concerning the fair treatment of a person against whom a report has been made under section 100.

(5) Council must make policies or procedures in respect of the independent investigation of an alleged contravention of the requirement to act in good faith in making a report under section 100.



(6) If, upon independent investigation, it is determined that a person has not acted in good faith in making a report under section 100, the following actions may be taken:

- (a) an officer or employee may be disciplined, up to and including dismissal, in accordance with policy;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; and
- (d) the appointment of a representative agent may be revoked.

Liability for Improper Use of Money

103.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or ?aqam's local revenue law is personally liable to ?aqam for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of ?aqam and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to ?aqam under subsection (1) may be recovered for ?aqam by ?aqam, a member of ?aqam or a person who holds a security under a borrowing made by ?aqam.

(4) It is a good defence to any action brought against an officer or employee of ?aqam for unauthorized expenditure, investment or use of ?aqam's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

104.(1) In this section:

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"?aqam official" means a current or former Councillor, officer or employee of ?aqam.

(2) Subject to subsection (4), Council must by resolution provide the Chief Operating Officer and the Director of Finance with an indemnification in accordance with the terms specified in the resolution including the circumstances and maximum amount, which may be given.

(3) Council may by resolution indemnify or provide for the indemnification of any other named ?aqam official, a category of ?aqam official or all ?aqam officials in accordance with the terms specified in the resolution.



(4) The Council may not pay a fine that is imposed as a result of a ʔaąam official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

105.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of ʔaąam; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) Council must establish policies or procedures for

(a) the provision of information to members of ʔaąam respecting any proposed amendment of this Law; or

(b) the involvement of members of ʔaąam in consideration of an amendment to this Law.

(3) Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of ʔaąam may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If ʔaąam is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

106. As soon as practical after the Board approves this Law, the Council must provide a copy of the Law to the First Nations Finance Authority.



Coming into Force

107. This Law comes into force on the date after it is approved by the Board under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of December, 2017, at Cranbrook, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (five) members of Council was present throughout.

Signature: 

Title and name: Nasu?kin Joe Pierre

Signature: 

Title and name: Councillor Codie Morigeau

Signature: 

Title and name: Councillor Corrie Walkley

Signature: 

Title and name: Councillor Julie Birdstone

Signature: 

Title and name: Councillor Vickie Thomas



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“Spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of ?aqam of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all Councillors of ?aqam and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the Councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) ?aqam's traditional land holding system pursuant to a band council resolution.

(2) Subject to applicable provincial and federal privacy laws, Councillor must file a written disclosure of the following information with the Chief Operating Officer:

- (a) the names of the Councilor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the Councillor and the Councillor's spouse;
- (c) real property owned by the Councillor or the Councillors spouse; and
- (d) business interests and material investments of the Councilor or the Councilor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A Councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and



(c) on April 15 of each year that the Councillor holds office.

(4) The Chief Operating Officer must establish and maintain a register of all information disclosed by a Councillor under this section and section 6 and, upon request of an officer, employee or member of ?aqam alleging a conflict of interest in relation to information contained in the register, must review the register and prepare a report to the Council setting out the alleged conflict and any applicable information contained in the register.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the Chief Operating Officer must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A Councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that Councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the Councillor in the exercise of the Councillor's powers or performance of the Councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges, cultural or social obligations associated with the Councillor's office;

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of ?aqam;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by ?aqam to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a Councillor or a person referred to in subsection (1), the Councillor must make a written disclosure of the gift to the Chief Operating Officer under section 5, and the gift must be treated as the property of ?aqam.

(4) Subsection (3) does not apply to a gift received during a public cultural event of ?aqam.

Confidential Information

7.(1) Councillors must keep confidential all information that the Councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or



(b) to members of ?aqam.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a Councillor becomes aware of circumstances in which the Councillor has a conflict of interest, the Councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A Councillor must leave any part of a Council meeting where the circumstances in which the Councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the Councillor's disclosure under subsection (1) and note the Councillor's absence from the Council meeting when the circumstances in which the Councillor has a conflict of interest were being discussed or voted on.

(4) A Councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(5) A Councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the Councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the Councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.



(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a Councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of ?aqam.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of ?aqam.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The Chief Operating Officer must ensure that every officer and employee is informed of his or her obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the Chief Operating Officer or, in the case of the Chief Operating Officer, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Chief Operating Officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit



- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of ?aqam;
- (b) is of nominal value; or
- (c) is given by a close friend or relative as an element of that relationship.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Chief Operating Officer or, in the case of the Chief Operating Officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of ?aqam.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

?aqam Property and Services

17.(1) Officers and employees must not use any personal property or services of ?aqam for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of ?aqam unless it is done in accordance with policies or directions of the Council.



PART IV - Contractors

Application

18.(1) This Part applies to all contractors of ʔaǰam, other than a person who has an employment contract with ʔaǰam.

(2) In this Part, a reference to a contractor includes a reference to each employee or representative agent of the contractor who is engaged to perform duties or functions under the contract with ʔaǰam.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of ʔaǰam.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with ʔaǰam; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of ʔaǰam.

(2) A contractor must not attempt to obtain preferential treatment from ʔaǰam by offering gifts or benefits that a Councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or representative agent of the contractor who is engaged to perform duties or functions under the contract with ʔaǰam is informed of their obligations under this Part and must take steps to ensure that these employees or representative agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by ʔaǰam and which the contractor becomes aware of while performing services for ʔaǰam unless ʔaǰam has determined not to pursue the opportunity.



?aąam Property and Services

23. If a contractor has been provided the use of any property or services of ?aąam in order to perform services for ?aąam, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 25th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**ADAMS LAKE INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Adams Lake Indian Band Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Adams Lake Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Adams Lake Indian Band Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 13 day of June, 2018, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Chief Clifford Arnouse


Councillor Shelley Witzky


Councillor Brandy Jules


Councillor Steven Tied


Councillor Elaine Jules


Councillor Gina Johnny



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,019,562.71
TOTAL REVENUES	\$1,019,562.71

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$160,000.00
b. General Administrative	\$59,757.05
c. Other General Government	\$49,140.99
2. Protection Services	
a. Policing	\$100,000.00
b. Firefighting	\$30,000.00
3. Transportation	
a. Roads and Snow Removal	\$60,000.00
b. Public Transit	\$30,703.92
4. Recreation and Cultural Services	
a. Recreation	\$15,000.00
5. Community Development	
a. Education	\$50,000.00
b. Community Beautification	\$25,000.00
6. Environment Health Services	
a. Water Purification and Supply	\$90,000.00
b. Sewage Collection and Disposal	\$2,028.84
c. Garbage Waste Collection and Disposal	\$34,007.70
d. Recycling	\$15,000.00
7. Other Services	
a. Social Programs Elders/Youth	\$30,000.00
b. WHV IR#7 maintenance	\$51,371.80
c. Other Payments	\$125,052.41



8. Grants:	
a. Home owner grant equivalents:	\$47,000.00
9. Contingency Amount	\$45,500.00
TOTAL EXPENDITURES	\$1,019,562.71

BALANCE **\$0**

Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Hydro, street lights	\$5,000.00
b. Thompson Nicola Regional District Refuse	\$12,468.74
c. Little Shuswap Garbage	\$34,007.70
d. Chase Sewer	\$2,028.84
e. DSA water	\$10,109.01
f. Thompson Nicola Regional District 911	\$495.00
g. Columbia Shuswap Regional District 911	\$5,970.60
h. DSA Fire / Transportation	\$17,506.01
i. Columbia Shuswap Regional District	\$26,350.00
j. Transit I.R.#6	\$30,703.92
k. CP Railroad Whistle	\$500.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 25th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**ADAMS LAKE INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of Adams Lake Indian Band may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of Adams Lake Indian Band has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires Adams Lake Indian Band that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Adams Lake Indian Band First Nation duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Adams Lake Indian Band First Nation Property Assessment Law, 2015*;

“First Nation” means the Adams Lake Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Adams Lake Indian Band Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than four hundred dollars (\$400.00), the taxable property shall be taxed at four hundred dollars (\$400.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

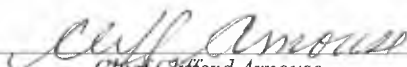
8. The Schedule attached to this Law forms part of and is an integral part of this Law.

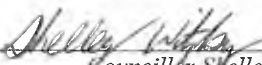


9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

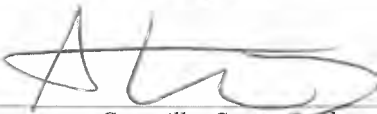
THIS LAW IS HEREBY DULY ENACTED by Council on the 13 day of June 2018, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Cliff Arnouse


Councillor Shelley Witzky


Councillor Brandy Jules


Councillor Steven Freed


Councillor Elaine Jules


Councillor Gina Johnny



SCHEDULE
TAX RATES

TAX GROUP ONE – Indian Reserve No. 2, 3, 4 and 5

PROPERTY CLASS	RATE PER \$1,000 Of Assessed Value :
Class 1 – Residential	8.3371
Class 2 – Utilities	60.5370
Class 4 - Major Industry	17.3474
Class 5 - Light Industry	
Class 6 - Business and Other	20.4545
Class 8 - Recreational Property/Non-Profit Organization	14.1553
Class 9 – Farm	25.7243
Class 10 – Regulated CPR R/W	28.2510

TAX GROUP TWO – Indian Reserve No. 1, 6 and 7

PROPERTY CLASS	RATE PER \$1,000 Of Assessed Value in:
Class 1 – Residential	6.7992
Class 2 - Utilities	42.7185
Class 4 - Major Industry	77.7617
Class 5 - Light Industry	18.0773
Class 6 - Business and Other	17.4183
Class 8 - Recreational Property/Non-Profit Organization	6.2211
Class 9 - Farm	20.1239
Class 10 – Regulated CPR R/W	28.2510



ADAMS LAKE INDIAN BAND

FINANCIAL ADMINISTRATION LAW

2017



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Adams Lake Indian Band considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the *Adams Lake Indian Band* enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Adams Lake Indian Band Financial Administration Law, 2017*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;



- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Adams Lake Indian Band;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;



“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.



(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.



PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.



(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member’s term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member’s term of office.



Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.



Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and



- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:



- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;



- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:



- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

- (2) The organization chart under subsection (1) must include the following information:
 - (a) all governance, management and administrative systems of the First Nation;
 - (b) the organization of the systems described in paragraph (a), including the linkages between them;
 - (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
 - (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.



(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
 - (b) comply with all policies, procedures and directions of the Council; and
 - (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of the First Nation;



- (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify



- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues;
- (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.



Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.



(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
- (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.



(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.



(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or



- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.



Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.



(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or



- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

- (3) The First Nation must not give an indemnity unless it is
 - (a) authorized under section 105;
 - (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
 - (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.



(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;



- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.



Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.



Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.



(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of



- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
 - (b) the date the auditor's successor is appointed.
- (2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation
- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
 - (b) to identify in writing consequential non-compliance matters.
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
- (a) advise the First Nation in writing of the circumstances; and
 - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

- 77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to
- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
 - (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
 - (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.



- (3) The auditor must be given notice of
 - (a) every meeting of the Finance and Audit Committee; and
 - (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.
- (4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.
- (5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.
- (6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

- 78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.
- (2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.
- (3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.
- (4) When conducting the audit, the auditor must provide
 - (a) an audit opinion of the annual financial statements; and
 - (b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

- 79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).
- (2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.
- (3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

- 80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must



- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.
- (3) The senior manager must provide the annual report referred to in subsection (1)
 - (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.



(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.



Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;



“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 92;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation’s tangible capital assets that identifies each of these assets and includes the following information:



- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out



- (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
- (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;



- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and



(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,



the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.



(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

“indemnify” means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
 - (b) to identify any amendments to this Law that may better serve this objective.
- (2) The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
 - (b) the involvement of members of the First Nation in consideration of an amendment to this Law.



(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

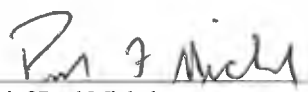
107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

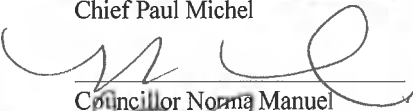
Coming into Force

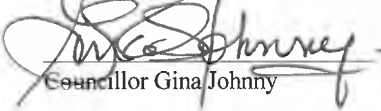
108. (1) This section and the operative portions of sections 1-24, 26-49, 60, 64, 68-81, 86, 97, 98, and 101 - 106 and the Schedule come into force the day after this Law is approved by the Board under section 9 of the Act.

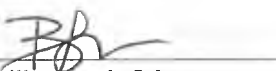
(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

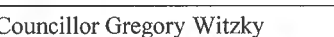
THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of November, 2017, at Chase, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

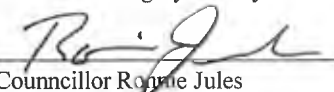

Chief Paul Michel


Councillor Norma Manuel


Councillor Gina Johnny


Councillor Brandy Jules


Councillor Gregory Witzky


Councillor Ronnie Jules



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.



(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

- (i) normal protocol exchanges or social obligations associated with the councillor's office,
- (ii) normal exchanges common to business relationships, or
- (iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Aitchelitz First Nation in the Province of British Columbia,

Aitchelitz First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**AITCHELITZ FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Aitchelitz First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Aitchelitz First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Aitchelitz First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Aitchelitz First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

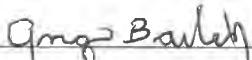
12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A Reference to the Schedule is a reference to the Schedule to this law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2018, at Chilliwack, in the Province of BC.

A quorum of Council consists of Two (2) members of Council.


Chief Angie Bailey


Councillor Leona Sam

Councillor John George



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$33,991
TOTAL REVENUES:	\$33,991

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$9,000
b. Other General Government	\$8,848
2. Protection Services	
a. Local Service Agreement	\$5,475
3. Transportation	
a. Local Service Agreement	\$2,893
4. Recreation and Cultural Services	
a. Local Service Agreement	\$3,223
5. Community Development	
a. Local Service Agreement - Planning/Development	\$566
6. Environment Health Services	
a. Local Service Agreement - general E.H.	\$1,153
b. Local Service Agreement - Water/Sewer	\$2,383
7. Contingency Amounts	
a. Contingency Amounts	\$450
TOTAL EXPENDITURES:	\$33,991



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year \$ 0

2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year \$ 0

BALANCE \$ 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. City of Chilliwack for General Municipal Services \$ 15,693



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Aitchelitz First Nation in the Province of British Columbia,

Aitchelitz First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**AITCHELITZ FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Aitchelitz First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Aitchelitz First Nation Property Assessment Law, 2012*;

“First Nation” means the Aitchelitz First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Aitchelitz First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

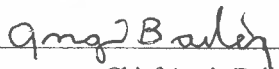
8. The Schedule attached to this Law forms part of and is an integral part of this Law.



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

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of May, 2018, at Chilliwack, in the Province of BC.

A quorum of Council consists of Two (2) members of Council.



Chief Angie Bailey



Councillor Leona Sam

Councillor John George



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value:	
	Improvements	Land
2 Utilities	54.19763	56.83588
5 Light Industry	12.66518	13.16451
6 Business and Other	12.99765	13.53587



AITCHELITZ FIRST NATION

FINANCIAL ADMINISTRATION LAW

2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Aitchelitz First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Aitchelitz First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Aitchelitz First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;



- "Council" means the Council of the First Nation;
- "Council chair" means the person appointed or elected to act as the chair of the Council;
- "councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;
- "Finance and Audit Committee" means the Finance and Audit Committee established under section 12;
- "financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- "financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- "financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;
- "financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- "First Nation" means the Aitchelitz First Nation;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;
- "First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- "First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;
- "fiscal year" means the fiscal year of the First Nation set out in section 24;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- "local revenue law" means a local revenue law made by the First Nation under the Act;
- "local revenues" means money raised under a local revenue law;
- "multi-year financial plan" means the plan referred to in section 25;
- "officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;



“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;



(e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.



- (3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

- 10.(1) In this section:



“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.



(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
 - (b) it is a meeting with the auditor.
- (6) The Committee must meet



(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;



- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;



- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and



(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;



- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.



Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;



(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.



PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

- (2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

- (3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.



Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.



Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;



- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.



Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.



(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off



- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.



(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.



Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not



- (a) carry on business as a proprietor;
 - (b) acquire an interest in a partnership as a general partner; or
 - (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.
- (2) The First Nation may carry on a business that
- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
 - (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.
- (3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities
- (a) do not result in a material liability for the First Nation; or
 - (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.
- (4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 105;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:



- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in



- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and



(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and



“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit



the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and



(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.



Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.



(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and



- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.



Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;



“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation’s tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;



- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,



- (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
- (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;



- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and



(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or



(d) a person has failed to comply with the Schedule that forms part of this Law,
the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.



Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.



(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1 - 7, 24, 26, 27, 29, 30, 69 - 74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) The operative portions of sections 8, 11, 12(1), 18(1), 19(1), 21(1), 22(1), 23(2) and (4), 25, 31(1), 81, 101 – 104 of this Law and the Schedule to this Law come into force on January 1, 2020.

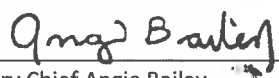
(3) Subject to subsections (1) and (2), this Law comes into force on the earlier of

(a) the date or dates established by resolution of the Council, and

(b) the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.



THIS LAW IS HEREBY DULY ENACTED by Council on the 1 day of October, 2018, at
Chilliwack, in the Province of B.C. at a duly called and conducted Council
meeting at which the required quorum of (2) members of Council was present throughout.



Hereditary Chief Angie Bailey



Councillor Leona Sam

Councillor Gordon George

Councillor John Alphonse George



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and



(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$ 500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.



(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and



- (b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

- 11.** This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;



- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.



PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.



Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
?Akisq̓nuk First Nation in the Province of British Columbia,

Akisq̓nuk First Nation
Annual Expenditure Replacement Law, 2018

Dated at Kamloops, British Columbia this 23rd day of November, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**AKISQNUK FIRST NATION
ANNUAL EXPENDITURE REPLACEMENT LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1) (a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Akisqnuq First Nation Annual Expenditure Replacement Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Akisqnuq First Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Akisqnuq First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to the First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Akisqnuq First Nation Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018 and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. The Recreation Centre Reserve Fund, which has a zero balance, is no longer required and is hereby closed.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

13.(1) The Schedule attached to this Law, including the Appendices, forms part of and is an integral part of this Law.

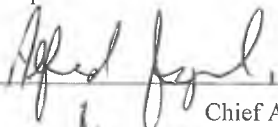
(2) A reference to the Schedule is a reference to the Schedule to this Law.

14. The *Akisq'nuk First Nation Annual Expenditure Law, 2018*, is hereby repealed in its entirety.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 21 day of November, 2018 at Windermere, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Alfred Joseph


Councillor Donald Sam

Councillor Jason Nicholas


Councillor Darcy Fisher


Councillor Theresa Kains



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|------------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 346,718 |
| 2. Moneys from Reserve Funds | |
| a. Capital Reserve Fund | \$ 405,000 |

TOTAL REVENUES	\$ 751,718
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PART 2: EXPENDITURES

- | | |
|---|------------|
| 1. General Government Expenditures | \$ 55,000 |
| a. Executive and Legislative | \$ 28,750 |
| b. General Administrative | \$ 10,000 |
| 2. Protection Services | |
| a. Comprehensive Service Agreement (RDEK) | \$ 72,618 |
| b. Firefighting | \$ 510 |
| 3. Transportation | |
| a. Roads and Streets | \$ 25,500 |
| b. Snow and Ice Removal | \$ 15,500 |
| 4. Recreation and Cultural Services | |
| a. Culture | \$ 8,500 |
| b. Heritage Protection | \$ 8,500 |
| c. Recreation Building Capital Infrastructure | \$ 405,000 |
| 5. Community Development | |
| a. Education | \$ 8,000 |
| b. Community Planning | \$ 8,000 |
| c. Economic Development Program | \$ 5,000 |
| d. Housing | \$ 10,000 |
| 6. Environment Health Services | |
| a. Water Purification and Supply | \$ 60,000 |
| b. Garbage Waste Collection and Disposal | \$ 5,000 |
| 7. Other Services | |
| a. Health | \$ 10,000 |
| 8. Grants: | |
| a. Home owner grant equivalents: | \$ 9,000 |



9. Contingency	
a. Contingency amounts	\$ 6,840
TOTAL EXPENDITURES	\$ 751,718

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus -- Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit- Local revenue expenditures carried forward from the previous budget year	\$ 0

BALANCE	\$ 0
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Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year

a. Regional District of East Kootenay for:	\$72,618
Fire and other protection, waste disposal, hospital and other	

Note: This Budget includes the attached appendices.



Appendix 1

Reserve Fund Balances for Revenues Included in Part 1 of the Schedule

1. Capital Reserve Fund

Beginning balance as of April 1, 2018:	\$ 402,108
Interest earned to March 31, 2019:	\$ 4,590
Transfers out	
a. To local revenue account:	\$ 405,000
Ending balance as of March 31, 2019:	\$ 1,698



Appendix 2

IBE Water System Replacement Service Tax Budget and Debt Repayment Reserve Fund Balance

A. Service Tax Current Year Budget

Revenues:

- | | |
|---|------------|
| 1. Service Tax Revenues to be collected in current year: | \$ 127,008 |
| 2. Moneys from Service Tax Reserve Fund to be expended in current year: | \$ |

Total Service Tax Revenues:	\$ 127,008
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Expenditures:

- | | |
|--|-----------|
| 1. Financing Payments to First Nations Finance Authority | \$ 92,033 |
| 2. Transfers into <u>IBE Water System Replacement Service Tax Debt</u> | |

<u>Repayment Reserve Fund:</u>	\$ 118,368
--------------------------------	------------

Total Service Tax Expenditures:	\$ 210,401
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Accumulated Surplus/Deficit

- | | |
|--|-----------|
| 1. Accumulated Surplus – Service tax revenues carried forward from the previous budget year | \$ 83,393 |
| 2. Accumulated Deficit- Service tax expenditures carried forward from the previous budget year | \$ 0 |

Balance:	\$ 0
-----------------	-------------

B. IBE Water System Replacement Service Tax Debt Repayment Reserve Fund Balance

Beginning balance as of April 1, 2018:	\$ 1,173
Transfers out to current year service tax revenues:	\$ 0
Transfers in from current year service tax revenues:	\$ 118,368
Interest earned in current year:	\$ 50
Ending balance as of March 31, 2019:	\$ 119,591



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
?Akisq'nuk First Nation in the Province of British Columbia,

Akisq'nuk First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**AKISQNUK FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1) (a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Akisqnuq First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Akisqnuq First Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Akisqnuq First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to the First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Akisqnuq First Nation Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018 and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. The Recreation Centre Reserve Fund, which has a zero balance, is no longer required and is hereby closed.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

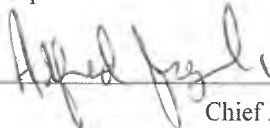
13.(1) The Schedule attached to this Law, including the Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of May, 2018 at Windermere, in the Province of British Columbia.

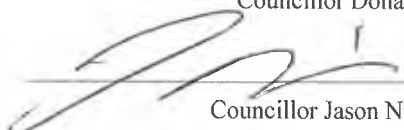
A quorum of Council consists of three (3) members of Council.


Chief Alfred Joseph

Councillor Darcy Fisher

Councillor Donald Sam


Councillor Theresa Kains


Councillor Jason Nicholas



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|------------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 346,718 |

TOTAL REVENUES	\$ 346,718
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PART 2: EXPENDITURES

- | | |
|---|-----------|
| 1. General Government Expenditures | \$ 55,000 |
| a. Executive and Legislative | \$ 28,750 |
| b. General Administrative | \$ 10,000 |
| 2. Protection Services | |
| a. Comprehensive Service Agreement (RDEK) | \$ 72,618 |
| b. Firefighting | \$ 510 |
| 3. Transportation | |
| a. Roads and Streets | \$ 25,500 |
| b. Snow and Ice Removal | \$ 15,500 |
| 4. Recreation and Cultural Services | |
| a. Culture | \$ 8,500 |
| b. Heritage Protection | \$ 8,500 |
| 5. Community Development | |
| a. Education | \$ 8,000 |
| b. Community Planning | \$ 8,000 |
| c. Economic Development Program | \$ 5,000 |
| d. Housing | \$ 10,000 |
| 6. Environment Health Services | |
| a. Water Purification and Supply | \$ 60,000 |
| b. Garbage Waste Collection and Disposal | \$ 5,000 |
| 7. Other Services | |
| a. Health | \$ 10,000 |
| 8. Grants: | |
| a. Home owner grant equivalents: | \$ 9,000 |



9. Contingency	
a. Contingency amounts	\$ 6,840
TOTAL EXPENDITURES	\$ 346,718

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit- Local revenue expenditures carried forward from the previous budget year	\$ 0

BALANCE	\$ 0
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Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year

a. Regional District of East Kootenay for:	\$72,618
Fire and other protection, waste disposal, hospital and other	

Note: This Budget includes the attached appendices.



Appendix 1

Reserve Fund Balances for Revenues Included in Part 1 of the Schedule

1. Capital Reserve Fund

Beginning balance as of April 1, 2018:	\$ 402,108
Interest earned in current year:	\$ 7,500
Ending balance as of March 31, 2019:	\$ 409,608



Appendix 2

IBE Water System Replacement Service Tax Budget and Debt Repayment Reserve Fund Balance

A. Service Tax Current Year Budget

Revenues:

- | | |
|---|------------|
| 1. Service Tax Revenues to be collected in current year: | \$ 127,008 |
| 2. Moneys from Service Tax Reserve Fund to be expended in current year: | \$ |

Total Service Tax Revenues:	\$ 127,008
------------------------------------	-------------------

Expenditures:

- | | |
|--|-----------|
| 1. Financing Payments to First Nations Finance Authority | \$ 92,033 |
| 2. Transfers into <u>IBE Water System Replacement Service Tax Debt</u> | |

<u>Repayment Reserve Fund:</u>	\$ 118,368
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Total Service Tax Expenditures:	\$ 210,401
--	-------------------

Accumulated Surplus/Deficit

- | | |
|--|-----------|
| 1. Accumulated Surplus – Service tax revenues carried forward from the previous budget year | \$ 83,393 |
| 2. Accumulated Deficit- Service tax expenditures carried forward from the previous budget year | \$ 0 |

Balance:	\$ 0
-----------------	-------------

B. IBE Water System Replacement Service Tax Debt Repayment Reserve Fund Balance

Beginning balance as of April 1, 2018:	\$ 1,173
Transfers out to current year service tax revenues:	\$ 0
Transfers in from current year service tax revenues:	\$ 118,368
Interest earned in current year:	\$ 50
Ending balance as of March 31, 2019:	\$ 119,591



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
?Akisq'nuk First Nation in the Province of British Columbia,

Akisq'nuk First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**AKISQNUK FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Akisqnuq First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Akisqnuq First Nation Property Assessment Law, 2016*;

“First Nation” means the Akisqnuq First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Akisqnuq First Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

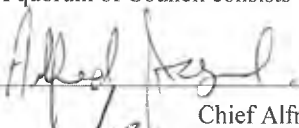
9. The Schedule attached to this Law forms part of and is an integral part of this Law.

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



THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of May, 2018, at Windermere,
in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Alfred Joseph

Councillor Darcy Fisher


Councillor Donald Sam


Councillor Theresa Kains

Councillor Jason Nicholas



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$ 1,000 of assessed values
Class 1 – Residential	5.984481
Class 2 – Utilities	28.390079
Class 6 - Business and Other	21.992230



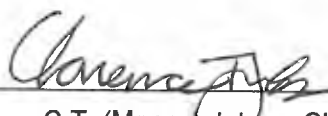
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**BEECHER BAY
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of Beecher Bay duly enacts as follows:

1. This Law may be cited as the *Beecher Bay Annual Expenditure Law, 2018*.
2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Beecher Bay Property Assessment Law, 2017*;

“Council” has the meaning given to that term in the Act;

“First Nation” means Beecher Bay, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means *Beecher Bay Property Taxation Law, 2017*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of May, 2018, at Beecher Bay, in the Province of British Columbia.

A quorum of Council consists of TWO (2) members of Council.

Chief Russ Chipps

Councillor Gordon Charles

Councillor Bernice Millette



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 84,529.33
b. Property Transfer Tax Revenues	\$ 80,000.00
TOTAL REVENUES	\$164,529.33

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	12,000.00
b. Administrative	24,000.00
c. BC Assessment Services	2,000.00
2. Protection Services	
a. Fire Protection	6,000.00
3. Environment Health Services	
a. Water Purification and Supply	12,800.00
b. Infrastructure	82,729.33
4. Grants:	
a. Home owner grant equivalents:	\$15,000.00
5. Contingency Amount	
a. Contingency Amounts	\$10,000.00
TOTAL EXPENDITURES	\$164,529.33

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0



Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. District of Metchosin, Fire Protection	\$12,000.00
b. BC Assessment Authority, Assessment Services	\$ 2,000.00
c. Capital Regional District, Provision of Water	\$ 37,000.00



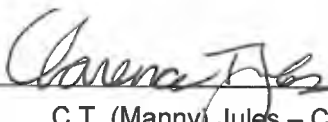
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**BEECHER BAY
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of Beecher Bay duly enacts as follows:

1. This Law may be cited as the *Beecher Bay Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Beecher Bay Assessment Law, 2016*;

“First Nation” means the Beecher Bay First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Beecher Bay Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, a taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars (\$350). and

(b) no taxpayer for that taxable property is sixty-five (65) years of age or over, the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, a taxable property shall be taxed at one hundred dollars (\$100) for the taxation year where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars (\$100), and

(b) a taxpayer for that taxable property is at least sixty-five (65) years of age



6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

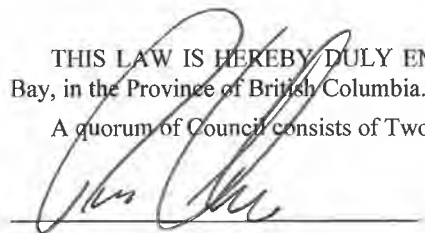
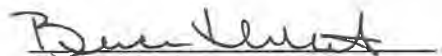
8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 31 day of May, 2018, at Beecher Bay, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.


Chief Russell Chipps
Councillor Gordon Charles
Councillor Bernice Millette



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value:
1 Residential	7.43752
2 Utilities	48.01044
5 Light Industry	28.55375
6 Business and Other	15.99498
8 Recreational Property / Non-Profit Organization	6.68445
9 Farm	11.18445



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Beecher Bay in the Province of British Columbia,

Beecher Bay Property Transfer Tax Law, 2018

Dated at Kamloops, British Columbia this 25th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Beecher Bay Property Transfer Tax Law, 2018

BEECHER BAY
PROPERTY TRANSFER TAX LAW, 2018
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Beecher Bay Property Transfer Tax Law, 2018

WHEREAS:

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

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

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

NOW THEREFORE the Sc'ianew Council duly enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Beecher Bay Property Transfer Tax Law, 2018*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;

“Assessment Law” means the *Beecher Bay Property Assessment Law, 2016*;

“civil resolution tribunal” means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, S.B.C. 2012, c. 25;

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

“Council” has the meaning given to that term in the Act;

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

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

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

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

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

“interest in land” means land or improvements, or both, in Sc'ianew lands and, without limitation, may include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“lease” includes a sublease or any further sublease;



Beecher Bay Property Transfer Tax Law, 2018

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

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

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

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

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

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

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

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

“permanent resident of Canada” means a permanent resident as defined in the *Immigration and Refugee Protection Act*;

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

“principal residence”,

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

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

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

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

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

(b) for the purposes of sections 14 to 23 means the usual place where an individual makes his or her home;

“PTT administrator” means a person appointed by the Council under subsection 3(1) to administer this Law;

“registration date” means the date on which an application is made to register a taxable transfer in the registry;

“registry” means the First Nations Land Registry, in which interests in land are registered;

“related individual” means

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

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

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



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- “Request for Information” means a request containing the information set out in Schedule V;
- “Request for Reconsideration” means a request containing the information set out in Schedule VI;
- “reserve” means any land set apart for the use and benefit of a First Nation within the meaning of the *Indian Act*;
- “residential improvement” means an improvement, or a part of an improvement, constructed on and permanently affixed to land, and that is intended to be a dwelling and is actually used for residential purposes;
- “residential property” means an interest in land that is
- (a) classified as class 1 property under the Assessment Law, or
 - (b) used or intended to be used for residential purposes;
- “Return” means a property transfer tax return containing the information set out in Schedule II and in the form or forms determined by the PTT administrator;
- “Sc’ianew” means Beecher Bay, being a band within the meaning of the *Indian Act* and that is named in the schedule to the Act;
- “Sc’ianew administrator” means the person responsible for the overall management of all the day-to-day operations of Sc’ianew;
- “Sc’ianew Corporation” means a corporation in which the majority of the shares are held in trust for the benefit of Sc’ianew or all the members of Sc’ianew;
- “Sc’ianew lands” means any reserve land set apart for the use and benefit of Sc’ianew within the meaning of the *Indian Act*;
- “settlor” means, in relation to an interest in land held in trust, the person who
- (a) contributed the interest in land to the trust estate, or
 - (b) contributed to the trust estate the assets used to acquire the interest in land, whether or not that person is the creator of the trust;
- “spouse” includes a common law partner;
- “tax” means the property transfer tax imposed under this Law and includes all penalties, interest, and costs added to taxes under this Law;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “taxable transfer” means
- (a) a transfer, grant, assignment or other disposition of a lease by any method, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,
 - (b) a transfer, grant or other disposition of a life estate in a lease, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,
 - (c) the extension of the term of a lease by a lease modification agreement, and
 - (d) a grant of an option to renew or extend the term of a lease;
- “taxpayer” means a person liable for payment of tax under this Law;
- “transferee” means a person to whom an interest in land is transferred or whose interest in land is created, increased or given effect to under a taxable transfer; and
- “transferor” means a person from whom a transferee receives a taxable transfer.
- (2) For the purpose of calculating tax payable under this Law, a person registered in the registry as



Beecher Bay Property Transfer Tax Law, 2018

the holder of the interest in land, other than a person registered only as the owner of a charge, is deemed to be the legal and beneficial holder of the interest in the land, even if the person holds the interest in land in trust.

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

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

(5) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

**PART III
ADMINISTRATION**

PTT Administrator

3.(1) The Council shall appoint a PTT administrator to oversee the administration and enforcement of this Law.

(2) The PTT administrator shall fulfill the responsibilities given to the PTT administrator under this Law and such other duties assigned to the PTT administrator by Sc'ianew from time to time.

(3) With the consent of the Sc'ianew administrator, the PTT administrator may assign the performance of any duties of the PTT administrator to any officer, employee, contractor or agent of Sc'ianew.

(4) On or before January 31 of each year, the PTT administrator shall prepare and provide to the Council a report on the administration of this Law during the previous fiscal year, which report shall include

- (a) the amount of all taxes levied;
- (b) the amount of all taxes received;
- (c) the amount of any exemptions from taxes;
- (d) the amount of any refunds of taxes;
- (e) a list of all requests for reconsideration received by the PTT administrator and the decision made respecting each request;
- (f) any appeals filed; and
- (g) any enforcement proceedings taken.

Revenues and Expenditures

4. Taxes collected by Sc'ianew shall be placed in the local revenue account of Sc'ianew and expended only in accordance with an expenditure law enacted by Sc'ianew or in accordance with section 13.1 of the Act.

**PART IV
TAX LIABILITY AND LEVY**

Tax Liability

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



Beecher Bay Property Transfer Tax Law, 2018

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

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

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

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

(a) that person is also liable to pay taxes imposed under other property taxation laws of Sc'ianew; or

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

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

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

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

Tax Payment and Filing Return

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

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

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

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

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

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

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

(3) Payment of taxes shall be made by cheque or money order payable to Beecher Bay.

(4) Sc'ianew shall issue a receipt to the taxpayer for taxes paid under this Law.

Payment of Estimated Tax

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

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

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

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

(3) Despite subsection (2), if the transferee was required to provide the appraisal or other valuation information and the transferee does not provide the information within the required time, the PTT administrator shall determine the tax owing on the taxable transfer on the registration date, based on the



Beecher Bay Property Transfer Tax Law, 2018

best information available to the PTT administrator at the time of the determination under this subsection.

(4) Where the PTT administrator makes a determination of tax owing under subsection (2) or (3), the PTT administrator shall deliver a Notice of Tax Assessment to the transferee and section 31 applies.

Tax Rate

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

- (a) one percent (1%) of the taxable transfer's fair market value that does not exceed two hundred thousand dollars (\$200,000);
- (b) two percent (2%) of that portion of the fair market value that exceeds two hundred thousand dollars (\$200,000) but does not exceed two million dollars (\$2,000,000);
- (c) three percent (3%) of that portion of the fair market value that exceeds two million dollars (\$2,000,000); and
- (d) where the subject matter of the taxable transfer includes residential property, an additional two percent (2%) of that portion of the fair market value of the residential property that exceeds three million dollars (\$3,000,000), determined in accordance with subsection (2).

(2) For the purposes of paragraph (1)(d), the fair market value of a residential property is

- (a) where the subject matter of the taxable transfer includes only residential property, the fair market value of the taxable transfer; and
- (b) where the subject matter of the taxable transfer includes property that is not residential property, the fair market value of that portion of the taxable transfer comprising the residential property.

(3) If a transferee

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

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

(4) If

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

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

(5) If

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



Beecher Bay Property Transfer Tax Law, 2018

corporate transferee,

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

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

Property Transfer Tax Return

9. A Return shall be dated and certified

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

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

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

Correcting Transfer

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

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

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

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

PART V

EXEMPTIONS FROM TAXATION

Applicability of Exemptions

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

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

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

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

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

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

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

Exemptions from Tax

12.(1) In this section a related individual shall be a person who is a Canadian citizen or a permanent



Beecher Bay Property Transfer Tax Law, 2018

resident of Canada.

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

- (a) from a transferor who is not a trustee to a transferee who is a related individual, if the interest in land transferred has been the principal residence of either the transferor or the transferee for a continuous period of at least six (6) months immediately before the registration date;
- (b) from a trustee of a deceased's estate or of a trust established under a deceased's will and who is registered in that capacity in the registry, to a transferee, if
 - (i) the transferee is a beneficiary of the estate or trust,
 - (ii) the transferee beneficiary was a related individual of the deceased at the time of the deceased's death, and
 - (iii) immediately before the deceased's death, the interest in land to be transferred was the deceased's principal residence or had been the transferee's principal residence for a continuous period of at least six (6) months;
- (c) from a trustee of a trust that is settled during the lifetime of the settlor and who is registered in that capacity in the registry, if
 - (i) the transferee is a beneficiary of the trust,
 - (ii) the transferee beneficiary is a related individual of the settlor of the trust, and
 - (iii) the interest in land transferred was the principal residence of either the settlor or the transferee for a continuous period of at least six (6) months immediately before the date of transfer or of the transferee beneficiary for that period;
- (d) from a transferor to a transferee who is a spouse or former spouse of the transferor where the transfer is made pursuant to a written separation agreement, a court order, or other legally binding order or agreement under the *Beecher Bay First Nation Matrimonial Real Property Act* or under an applicable provincial, federal or Sc'ianew enactment respecting the division of matrimonial or family property;
- (e) to change a joint tenancy to a tenancy in common, if
 - (i) the persons holding the interest in land are the same before and after the transfer, and
 - (ii) each person holding a share of the interest in land after the transfer has an interest equal to that held by the other holders;
- (f) by operation of law to the survivor of a joint tenancy consequent on the death of a joint tenant holder of the interest in land;
- (g) in relation to the subdivision of a parcel into smaller parcels, where
 - (i) the transferee of one or more of the resulting subdivided parcels was one of the registered holders of the original parcel immediately before its subdivision, and
 - (ii) the transferee's proportionate share of the fair market value of those smaller parcels, calculated using the fair market values as they were immediately after the subdivision, does not exceed the transferee's proportionate share of the fair market value of the original parcel, calculated using the fair market value as it was immediately before the subdivision;
- (h) by which an interest in land reverts, escheats or is forfeited to Sc'ianew or the federal or provincial Crown, or by which an interest in land that has reverted, escheated or been forfeited to Sc'ianew or the Crown is returned to its previous holder;



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- (i) to the trustee in bankruptcy of an interest in land forming part of the estate of a bankrupt;
- (j) from the trustee in bankruptcy to the bankrupt of an interest in land forming part of the estate of the bankrupt, if no consideration for the transfer is paid by or on behalf of the bankrupt transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption;
- (k) from the trustee in bankruptcy to the spouse or former spouse of the bankrupt of an interest in land forming part of the estate of the bankrupt, if
 - (i) the interest in land transferred was the principal residence of the bankrupt immediately before the date of the bankruptcy, and
 - (ii) no consideration for the transfer is paid by or on behalf of the transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption;
- (l) to a person in his or her capacity as personal representative, if the interest in land transferred is part of the deceased's estate;
- (m) of a life estate in a lease, if the transferee of that life estate transferred the lease in the same interest in land to the transferor of the life estate in a concurrent transaction;
- (n) to a mortgagee, if the mortgagee was the immediately preceding holder of the interest in land that was subject to the mortgage;
- (o) to the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if
 - (i) the interest in land transferred is to be held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor,
 - (ii) the minor is a related individual of the transferor or the person whose estate is the transferor, and
 - (iii) the interest in land transferred was the principal residence of the minor, the transferor, or the person whose estate is the transferor;
- (p) from the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if
 - (i) the interest in land transferred was held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor, and
 - (ii) the transferee is the beneficiary;
- (q) from a transferor to a transferee, each of whom is registered in the registry as a trustee of the interest in land, if
 - (i) the change in trustee is for reasons that do not relate, directly or indirectly, to a change in beneficiaries or in a class of beneficiaries or to a change in the terms of the trust, and
 - (ii) the transferor and the transferee make a declaration to that effect on the application for the exemption;
- (r) for the purpose of transferring an interest in land
 - (i) that was transferred in error, or
 - (ii) in respect of which an error was made in the description or survey relating to the registration of the interest in land;



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- (s) to a not-for-profit educational institution, including a public school, university, technical institute or public college, if the interest in land being transferred will be used for an educational purpose;
 - (t) to a not-for-profit hospital or health institution, if the interest in land being transferred will be used for hospital or health care related purposes;
 - (u) of a lease for an interest in land that is intended for subdivision, development and re-sale of at least five (5) parcels on the land, provided that the transferee completes a subdivision to create at least five (5) parcels within five (5) years after the registration date; or
 - (v) of a lease with a term of thirty (30) years or less remaining as of the registration date, other than a lease modification agreement.
- (3) Despite paragraph (2)(v), the exemption from taxation in that paragraph does not apply to a taxable transfer where
- (a) two (2) or more taxable transfers are made in respect of the same interest in land;
 - (b) the applications for registration of the taxable transfers are made at the registry within six (6) months of each other;
 - (c) each of the taxable transfers provides a term during which a person is given a right to occupy the interest in land under a lease; and
 - (d) the terms referred to in paragraph (c) exceed thirty (30) years in total.

Additional Exemptions

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

- (a) Sc'ianew as the sole transferee;
- (b) a Sc'ianew Corporation as the sole transferee;
- (c) a Sc'ianew member where, in respect of the taxable transfer,
 - (i) the Sc'ianew member is the only transferee,
 - (ii) all of the transferees are Sc'ianew members, or
 - (iii) the Sc'ianew member and the spouse of the Sc'ianew member are the only transferees,

provided that the transferee will hold the interest in land directly and not as a trustee, and the interest in land will be the transferee's principal residence; or

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

(2) Where an exemption is given under paragraph (1)(b), (c) or (d), Sc'ianew shall

- (a) pay into the local revenue account an amount equivalent to the taxes that would have been payable by the exempted person had the exemption not applied; and
- (b) make the payment under paragraph (a) using moneys that are not local revenues.

First-Time Home Buyer – Exemption Definitions

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

“first-time home buyer” means an individual who

- (a) is a Canadian citizen or a permanent resident of Canada on the registration date of a taxable transfer,
- (b) has not previously



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- (i) owned land in British Columbia or elsewhere that constituted the individual's principal residence,
- (ii) held an interest in land under a lease that constituted the individual's principal residence, or
- (iii) held an interest in reserve lands under a lease that constituted the individual's principal residence, and
- (c) has not previously obtained a first-time home buyers' exemption or refund under this Law or under any other federal, provincial or First Nation enactment; and

"qualifying property" means an interest in land

- (a) with a fair market value that does not exceed five hundred thousand dollars (\$500,000) or the amount set for a qualifying property for the first time home buyers' program under the *Property Transfer Tax Act*, R.S.B.C. 1996, c. 378 on the registration date, and
- (b) with a total parcel area of a half (0.5) hectare or less.

First-Time Home Buyer – Exemption Qualifications

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

- (a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of "taxable transfer";
- (b) the residential improvement is the only improvement on the qualifying property;
- (c) the transferee is a first-time home buyer;
- (d) the transferee meets the requirements set out in section 16; and
- (e) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

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

- (a) be in the form required by the PTT administrator;
- (b) include a declaration that the transferee is a first-time home buyer;
- (c) provide sufficient information to confirm that the interest in land is a qualifying property; and
- (d) include a consent by the transferee to the PTT administrator conducting inquiries respecting the transferee that the PTT administrator considers necessary to confirm the qualifications of the transferee for the exemption.

First-Time Home Buyer – Requirement to Establish a Residence

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

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

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

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



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

First-Time Home Buyer – Refund on Application

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

(2) If a transferee is not entitled on the registration date to an exemption under section 15 only because the transferee does not meet a requirement set out in paragraph (a) of the definition of “first-time home buyer” on the registration date, the transferee may apply to the PTT administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee if

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

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

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

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

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

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

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

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

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

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

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

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

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



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First-Time Home Buyer – Unqualified Transferee

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

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

- (a) did not qualify for the exemption on the registration date; or
- (b) fails, refuses or ceases to comply with section 16,

the PTT administrator shall deliver a Notice of Assessment to the transferee and the transferee shall pay to Sc'ianew the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 38.

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

- (a) the transferee dies before the first anniversary of the registration date, or
- (b) the interest in land is transferred by the transferee to a spouse or former spouse pursuant to a written separation agreement, a court order or other legally binding order or agreement under the *Beecher Bay First Nation Matrimonial Real Property Act* or under any other applicable provincial, federal or Sc'ianew enactment respecting the division of matrimonial or family property.

New Housing Exemption – Definitions

19. The following definitions apply to sections 20 to 23:

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

“qualifying property” means an interest in land

- (a) with a fair market value that does not, on the registration date, exceed the sum of
 - (i) the qualifying value of an interest in land, and
 - (ii) fifty thousand dollars (\$50,000) or the amount set for a qualifying property for the new housing exemption under the *Property Transfer Tax Act*, R.S.B.C. 1996, c. 378, and
- (b) with a total parcel area of a half (0.5) hectare or less; and

“qualifying value”, in respect of an interest in land, means seven hundred and fifty thousand dollars (\$750,000) or the amount set for the qualifying value for the new housing exemption under the *Property Transfer Tax Act*, R.S.B.C. 1996, c. 378.

New Housing Exemption – Qualifications

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

- (a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of “taxable transfer” in subsection 2(1);
- (b) the transferee is a qualifying individual on the registration date;
- (c) the taxable transfer is in respect of either of the following:
 - (i) a qualifying property in respect of which the residential improvement
 - (A) was constructed or placed on the property, and
 - (B) on the registration date, has not been used as a dwelling since the construction of the



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residential improvement began or since the residential improvement was placed on the property, as the case may be, or

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

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

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

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

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

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

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

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

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

$$PTT \times ((QV + 50,000 - FMV) / 50,000)$$

where

FMV is the fair market value of the property;

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

QV is the qualifying value of the qualifying property.

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

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

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

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

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

New Housing Exemption – Obligation to Inhabit as Principal Residence

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

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

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

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

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New Housing Exemption – Refund where Principal Residence on Registration Date

- 22.(1) A transferee who is entitled to an exemption under section 20 and who fails to apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the PTT administrator for a refund of the tax paid by the transferee on the registration date of the taxable transfer.
- (2) A transferee who is not entitled on the registration date to an exemption under section 20 because the transferee is not a qualifying individual on that date may apply to the PTT administrator for a refund of the tax paid on the registration of the transaction by the transferee if
- (a) the transferee becomes a qualifying individual on or before the first anniversary of the registration date; and
 - (b) the application for the refund is made within eighteen (18) months after the registration date.
- (3) On receiving an application under subsection (1), the PTT administrator,
- (a) if satisfied that the transferee would have qualified for an exemption under section 20 on the registration date, shall refund the portion of the amount of tax paid by the transferee that is equivalent to the amount of the exemption to which the transferee would have been entitled had the application for the exemption been made on the registration date; or
 - (b) if not satisfied that the transferee would have qualified for an exemption under section 20 on the registration date, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.
- (4) On receiving an application under subsection (2), the PTT administrator,
- (a) if satisfied that the transferee
 - (i) would have qualified for an exemption under section 20 on the registration date but for the transferee's failure to be a qualifying individual on that date, and
 - (ii) became a qualifying individual on or before the first anniversary of the registration date,
shall refund that portion of the amount of tax paid by the transferee that would have been exempted under section 20 had the transferee been a qualifying individual on the registration date; and
 - (b) if not satisfied that the requirements for the refund set out in paragraph (a) have been met, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.
- (5) A notice given under paragraph (3)(b) or (4)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

New Housing Exemption – Unqualified Transferee

- 23.(1) A transferee who has obtained an exemption under section 20 or a refund under section 22 is liable under subsection (2) if the transferee,
- (a) in the case of a transferee who obtained an exemption under section 20 or a refund under paragraph 22(3)(a), is not a qualifying individual on the registration date;
 - (b) in the case of a transferee who obtained a refund under paragraph 22(4)(a), does not become a qualifying individual on or before the first anniversary of the registration date;
 - (c) in the case of a transferee who obtained an exemption under section 20, fails or refuses to comply with paragraph 20(1)(f) or subsection 20(3); or
 - (d) fails to inhabit the residential improvement referred to in section 21 as the transferee's principal residence as required by that section.
- (2) A transferee referred to in subsection (1) shall pay to Sc'ianew tax in the same amount that the



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transferee would have been obliged to pay under this Law had the transferee not received the exemption or refund.

(3) Where the PTT administrator determines that subsection (1) applies to a transferee, the PTT administrator shall deliver a Notice of Tax Assessment to the transferee and the transferee shall pay to Sc'ianew the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 38.

(4) A transferee not referred to in subsection (1) who has obtained an exemption under section 20 or a refund under section 22 for an amount greater than the amount to which the transferee is entitled under this Law shall pay to Sc'ianew as a tax liability the amount by which the exemption or refund received exceeded the exemption or refund to which the transferee was entitled, plus interest calculated on the tax from the registration date and any penalty assessed under section 38.

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

- (a) the transferee dies; or
- (b) the property is transferred by the transferee pursuant to a written separation agreement or a court order under the *Beecher Bay First Nation Matrimonial Real Property Act* or under an applicable federal or provincial enactment respecting the division of matrimonial or family property.

Rule Respecting Exemptions

24. Despite sections 14 to 23, a transferee is not entitled to and shall not apply for both a first-time home buyers' exemption or refund and a new housing exemption or refund in respect of the same taxable transfer.

PART VI

REVIEWS, INFORMATION REQUESTS AND INSPECTIONS

Review and Investigations

25.(1) The PTT administrator shall review every Return and every claim for an exemption submitted under this Law.

- (2) The PTT administrator may determine whether
 - (a) a Return is accurate;
 - (b) a claim for an exemption is accurate;
 - (c) the tax owing has been paid as required by this Law; and
 - (d) any provision of this Law has been contravened.

Requests for Information or Documents

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

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



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appropriate.

Inspections

27.(1) The PTT administrator or another person authorized by Sc'ianew may, for any purpose related to the administration or enforcement of this Law,

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

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

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

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

PART VII

REFUNDS

Refund of Taxes Paid

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

(a) a decision of the PTT administrator under section 32, or

(b) an order of the court under section 33,

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

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

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

(b) the application for registration is rejected and not re-submitted,

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

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

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

(a) interest accrues from the date that the taxes were originally paid to Sc'ianew;

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

(c) interest will not be compounded; and

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



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Refund of Taxes on Application

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

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

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

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

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

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

(5) As a limitation on subsection (4), the PTT administrator shall not provide a refund for an amount paid more than two (2) years before the date on which the application for a refund is submitted under paragraph (2)(a).

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

Recovery of a Refund Wrongly Obtained

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

(2) Where the PTT administrator makes a determination under subsection (1), the PTT administrator shall give a Notice of Tax Assessment to the person stating the reasons the person was not entitled to the refund, or was entitled only to a refund in a lesser amount, and the amount of taxes payable, including interest and penalties where section 38 applies.

PART VIII

ASSESSMENT, RECONSIDERATION AND APPEAL

Tax Assessment by PTT Administrator

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

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

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

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

(2) If the PTT administrator determines that

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

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



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(c) for any reason a transferee has not paid the correct amount of tax,
the PTT administrator shall make a tax assessment and deliver a Notice of Tax Assessment to the transferee.

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

(a) the name and address of the transferee;

(b) a description of the interest in land;

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

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

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

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

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

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

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

(4) The delivery of a Notice of Tax Assessment by the PTT administrator constitutes a statement of and demand for payment of the taxes where taxes are owing.

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

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

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

(8) Except as provided in subsections (9), (10), (11) and (12), the PTT administrator shall issue a Notice of Tax Assessment within one (1) year after the registration date of a taxable transfer.

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

(10) Where a claim for an exemption is made under paragraph 12(2)(u), the PTT administrator shall issue a Notice of Tax Assessment within sixty-four (64) months after the registration date of the taxable transfer relating to the exemption.

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

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



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Reconsideration of Tax Assessment

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

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

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

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

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

(5) Where, under paragraph (3)(b), the PTT administrator decides to vary an assessment or provide a refund, the PTT administrator shall determine the taxes and interest owing on the taxable transfer, if any, or the refund payable, as the case may be, and deliver an amended Notice of Tax Assessment to the transferee reflecting the decision.

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

- (a) an application for extension is made before the expiry of the time allowed under subsection (1); and
- (b) the application contains the reason for the extension and specifies the period of time applied for.

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

Appeal to Court

33.(1) An appeal lies from a decision of the PTT administrator under section 32 to a court of competent jurisdiction.

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

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

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

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

PART IX

RECORDS AND TAX CERTIFICATES

Record of Taxes Levied

34. The PTT administrator shall keep the following records in respect of the administration of this Law:

- (a) all taxes levied;
- (b) all Returns received;



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- (c) all applications for exemptions received and the decision made respecting each request;
- (d) all tax payments made and receipts issued;
- (e) all requests for reconsideration received by the PTT administrator and the decision made respecting each request;
- (f) all refund applications received and all refunds paid; and
- (g) all enforcement proceedings taken.

Tax Certificate

35. On receipt of a written request and payment of the fee of thirty dollars (\$30) for each taxable transfer, the PTT administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of a taxable transfer, and if not, the amount of taxes outstanding.

PART X

PENALTIES AND INTEREST

Interest

36. Where this Law provides for the payment of interest on unpaid taxes, the interest accrues on the unpaid taxes at the rate of fifteen percent (15%) per year until paid or recovered and accrued interest is, for all purposes, deemed to be part of the taxes.

Penalty

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

Penalty and Interest in Certain Situations

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

- (a) in support of an exemption from tax under this Law,
- (b) in support of an application for a refund under any of sections 17, 22 or 29, or
- (c) relating to the fair market value of a taxable transfer,

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

Penalty and Interest Where Notice of Assessment Not Paid

39.(1) Except where a penalty is applied under section 38, a penalty shall be added to taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment.

(2) Except where interest is applied under section 18, 23 or 38, interest shall accrue on taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment, starting on the first day after the due date until the date the taxes are actually paid.

PART XI

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

40.(1) Taxes levied under this Law are a debt owed to Sc'ianew, recoverable by Sc'ianew in a court of competent jurisdiction, in a proceeding before the civil resolution tribunal, or in any manner permitted by law.



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(2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

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

(4) Costs incurred by Sc'ianew in the collection and enforcement of unpaid taxes

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

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

Notice of Enforcement Proceedings

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

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

Creation of Lien

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

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

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

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

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

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

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

**PART XII
GENERAL PROVISIONS**

Disclosure of Information

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

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

(b) in proceedings before a court of law or the civil resolution tribunal, or pursuant to a court order; or

(c) in accordance with subsection (2).

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

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



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Disclosure for Research Purposes

44. Notwithstanding section 43,

- (a) the PTT administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and
- (b) the Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

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

- (a) an error or omission in a determination made by the PTT administrator, Sc'ianew or any person authorized by Sc'ianew;
- (b) an incorrect or incomplete assessment, a failure to make an assessment, or an error, defect or omission in procedure in a Notice of Tax Assessment or any notice given under this Law; or
- (c) a failure of Sc'ianew, the PTT administrator or any person authorized by Sc'ianew, to do something within the required time.

Limitation on Proceedings

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

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

Notices

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

- (a) by mail to the recipient's ordinary mailing address;
 - (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
 - (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address.
- (2) Except where otherwise provided in this Law,
- (a) a notice given by mail is deemed received on the fifth day after it is posted;
 - (b) a notice posted on property is deemed received on the second day after it is posted; and
 - (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

48.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be



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severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

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

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

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

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

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

PART XIII

TRANSITIONAL PROVISIONS AND COMING INTO FORCE

Transitional Provisions

49. Despite anything to the contrary in this Law, as a transitional measure, the following transitional provisions shall apply to a sale of a residential property where a written pre-sale agreement respecting that property was duly executed by both the purchaser and the vendor on or before the date this Law comes into force, provided that the sale and transfer closes and completes no later than six (6) months after the date on which this Law comes into force:

- (a) the rate of tax shall be one percent (1%) of the taxable transfer's fair market value; and
- (b) sections 19 to 24 of this Law shall not apply.

Repeal

50. The *Beecher Bay Property Transfer Tax Law, 2014* is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by the Council on the 11 day of June, 2018, at Beecher Bay, in the Province of British Columbia.

A quorum of the Council consists of two (2) members of the Council.

Chief Russell Chipps

Councillor Gordon Charles

Councillor Bernice Millette



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SCHEDULE I FAIR MARKET VALUE DETERMINATION

Interpretation

1. In this Schedule,

- (a) a reference to the “rent” does not include an amount that is separately calculated under a lease and is payable to a lessor in reimbursement for
 - (i) taxes, or
 - (ii) reasonable expenses relating to the operation of a multi-tenant premises of which the demised interest in land forms a part;
- (b) “appraisal” means an appraisal conducted by an independent appraiser who is designated Accredited Appraiser Canadian Institute by the Appraisal Institute of Canada or designated, registered or licensed as a certified appraiser under the laws of British Columbia, as applicable; and
- (c) “assessed value” means the most recent assessed value of an interest in land determined in accordance with Sc’ianew’s assessment law made under subparagraph 5(1)(a)(i) of the Act.

Determination of Lease Term

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

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

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

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

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

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

Fair Market Value of Prepaid Leases

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

- (a) the rent under the lease is not subject to adjustment or renegotiation and has been paid for the term of the lease before the registration date or will be paid within one (1) year of that date; and
- (b) the lessor and the transferee deal with each other at arm’s length.

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



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

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

- (a) to which section 3 does not apply,
- (b) the term of which does not exceed thirty (30) years, and
- (c) where the lessor and the transferee deal with each other at arm's length,

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

$$\text{LSC} + (\text{ARP} \times \text{PVF})$$

where

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

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

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

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

Fair Market Value of Other Leases

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

$$\text{VSI} \times \text{P}$$

where

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

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

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

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

where

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

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

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

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

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



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

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

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

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

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

Fair Market Value of a Lease Modification Agreement

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

(a) the term of the lease before extension by the lease modification agreement, calculated under subsection 2(1) without regard to subsection 2(2) from the date the lease agreement was first executed; and

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

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

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

$$\text{LSC} + (\text{ARP} \times \text{PVF})$$

where

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

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

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

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

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

Fair Market Value of Life Estates

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

$$\text{VFS} \times \text{P}$$



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where

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

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

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

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

Transfers That Are Not Arm's Length

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

(a) use the assessed value; or

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

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

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

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

TABLE 1 – PERCENTAGE OF FAIR MARKET VALUE

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



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TABLE 2 – PRESENT VALUE FACTORS

Column 1	Column 2
Term of Lease Agreement	Present Value Factor (at 8%)
1	1.0
2	1.8
3	2.6
4	3.3
5	4.0
6	4.6
7	5.2
8	5.7
9	6.2
10	6.7
11	7.1
12	7.5
13	7.9
14	8.2
15	8.6
16	8.9
17	9.1
18	9.4
19	9.6
20	9.8
21	10.0
22	10.2
23	10.4
24	10.5
25	10.7
26	10.8
27	10.9
28	11.1
29	11.2
30-31	11.3
32	11.4
33	11.5
34	11.6
35-36	11.7
37-38	11.8
39-40	11.9
41-43	12.0
44-46	12.1
47-50	12.2
51-57	12.3
58-71	12.4
72-100	12.5



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TABLE 3 – LIFE EXPECTANCY

Age of Transferee	Male Life Expectancy	Female Life Expectancy
0	71.88	78.98
1	71.67	78.65
2	70.73	77.70
3	69.77	76.74
4	68.80	75.77
5	67.84	74.79
6	66.86	73.81
7	65.88	72.83
8	64.90	71.84
9	63.91	70.86
10	62.92	69.87
11	61.94	68.88
12	60.95	67.90
13	59.97	66.91
14	59.00	65.93
15	58.04	64.95
16	57.10	63.97
17	56.16	63.00
18	55.23	62.02
19	54.31	62.05
20	53.39	60.08
21	52.47	59.11
22	51.55	58.14
23	50.63	57.16
24	49.71	56.19
25	48.78	55.22
26	47.86	54.25
27	46.92	53.27
28	45.99	52.30
29	45.05	51.33
30	44.11	50.36
31	43.17	49.39
32	42.22	48.42
33	41.28	47.45
34	40.34	46.48
35	39.39	45.51
36	38.45	44.55
37	37.52	43.59
38	36.58	42.63
39	35.65	41.68
40	34.72	40.73
41	33.80	39.78
42	32.88	38.84
43	31.97	37.90
44	31.06	36.97



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Age of Transferee	Male Life Expectancy	Female Life Expectancy
45	30.16	36.04
46	29.27	35.11
47	28.39	34.19
48	27.52	33.28
49	26.66	32.37
50	25.81	31.47
51	24.97	30.57
52	24.14	29.68
53	23.33	28.80
54	22.52	27.93
55	21.73	27.06
56	20.95	26.20
57	20.18	25.35
58	19.43	24.51
59	18.69	23.68
60	17.96	22.85
61	17.25	22.03
62	16.56	21.22
63	15.88	20.42
64	15.21	19.63
65	14.57	18.85
66	13.93	18.09
67	13.32	17.33
68	12.72	16.59
69	12.14	15.86
70	11.58	15.14
71	11.03	14.44
72	10.49	13.75
73	9.98	13.08
74	9.48	12.42
75	9.00	11.78
76	8.53	11.15
77	8.09	10.54
78	7.66	9.95
79	7.25	9.39
80	6.85	8.84
81	6.48	8.32
82	6.12	7.82
83	5.78	7.34
84	5.45	6.88
85	5.14	6.45
86	4.85	6.04
87	4.57	5.65
88	4.30	5.28
89	4.05	4.93
90	3.82	4.60



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Age of Transferee	Male Life Expectancy	Female Life Expectancy
91	3.59	4.29
92	3.38	3.99
93	3.19	3.71
94	2.96	3.39
95	2.65	2.99
96	2.27	2.51
97	1.84	1.99
98	1.41	1.50
99	1.05	1.10
100	0.79	0.81
101	0.60	0.61
102	0.50	0.50



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SCHEDULE II

SC'IANEW

INFORMATION REQUIRED FOR PROPERTY TRANSFER TAX RETURNS

The Property Transfer Tax Return form or forms shall include at least the following information:

- (a) the name and address of the transferee;
- (b) the street address and legal description of the interest in land to which the taxable transfer relates;
- (c) the registration date of the taxable transfer;
- (d) the name of the transferor;
- (e) the term of the lease, determined in accordance with the Law;
- (f) the fair market value of the taxable transfer, determined in accordance with the Law;
- (g) for a pre-paid lease, the gross purchase price paid for the taxable transfer, including any non-monetary or other consideration paid or provided;
- (h) where the gross purchase price differs from the fair market value, the reason for the difference;
- (i) where a lease is not pre-paid, the rent payment, lump sum consideration payment and other information required to calculate the fair market value under the Law; and
- (j) the calculation of the amount of property transfer tax payable on the taxable transfer.



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SCHEDULE III

SC'IANEW

NOTICE OF PROPERTY TRANSFER TAX ASSESSMENT

DATE OF NOTICE: _____, 20__

This Notice is given pursuant to section 31 of the *Beecher Bay Property Transfer Tax Law, 2018*, to:

NAME: _____

ADDRESS: _____

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

DATE OF TRANSFER: _____, 20__.

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

SUMMARY OF TAX ASSESSMENT:

EXEMPTION CLAIMED: _____

APPLICABILITY OF EXEMPTION: _____

PURCHASE PRICE PAID (WHERE APPLICABLE): \$ _____

FAIR MARKET VALUE OF TAXABLE TRANSFER: \$ _____

PROPERTY TRANSFER TAX OWING ON TAXABLE TRANSFER: \$ _____

PROPERTY TRANSFER TAX PAID BY TRANSFEREE: \$ _____

INTEREST ACCRUED AS OF DATE OF THIS NOTICE: \$ _____

PENALTY ASSESSED AS OF DATE OF THIS NOTICE: \$ _____

TOTAL TAXES DUE AND OWING: \$ _____

DUE DATE: _____, 20__

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

Payments shall be made at the offices of Sc'ianew, located at [insert address] during normal business hours. Payment shall be by cash, money order or cheque.

[Note to PTT administrator: Insert the wording below only if a penalty or interest apply under Part X of the Law:]

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

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

___ in support of an application for a refund under section 17, 22, or 29, or

___ relating to the fair market value of a taxable transfer.



Beecher Bay Property Transfer Tax Law, 2018

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

Taxes that are not paid by the due date indicated on this Notice shall incur penalties and interest in accordance with the *Beecher Bay Property Transfer Tax Law, 2018*.

You are entitled to file a Request for Reconsideration of this tax assessment. Requests for reconsideration shall be delivered to Sc'ianew within sixty (60) days of this Notice of Property Transfer Tax Assessment.

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

PTT Administrator for Sc'ianew

[insert contact information]



Beecher Bay Property Transfer Tax Law, 2018

SCHEDULE IV
SC'IANEW
PROPERTY TRANSFER TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Beecher Bay Property Transfer Tax Law, 2018*, I hereby certify as follows:

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

OR

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

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

PTT Administrator for Sc'ianew

Dated: _____, 20____.



Beecher Bay Property Transfer Tax Law, 2018

SCHEDULE V
REQUEST FOR INFORMATION BY PTT ADMINISTRATOR
FOR SC'IANEW

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 26 of the *Beecher Bay Property Transfer Tax Law, 2018*, I request that you provide to me, in writing, no later than _____ **[Note: shall be a date that is at least fourteen (14) days from the date of request]**, the following information respecting a transfer relating to the above-noted interest in land:

- (1)
- (2)
- (3)

PTT Administrator for Sc'ianew

Dated: _____, 20____.



Beecher Bay Property Transfer Tax Law, 2018

SCHEDULE VI
REQUEST FOR RECONSIDERATION

TO: PTT Administrator for Sc'ianew
[address]

PURSUANT to the provisions of the *Beecher Bay Property Transfer Tax Law, 2018*, I hereby request a reconsideration of

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

OR

2. The refusal to provide a refund respecting a transfer relating to the interest in land described as:
[description of the interest in land as described in the notice received from the PTT administrator]

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

- (1)
- (2)
- (3)

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

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

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

Name of Transferee or Agent (please print)

Signature

Dated: _____, 20__ .



Beecher Bay Property Transfer Tax Law, 2018

SCHEDULE VII

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

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

- | | |
|--|-------------|
| 1. For preparation of a notice | \$100 |
| 2. For service of notice on each person or place by Sc'ianew | \$100 |
| 3. For service of notice on each person or place by a process server, bailiff or delivery service | actual cost |
| 4. For advertising in newspaper | actual cost |
| 5. Costs not listed above that are incurred by Sc'ianew for carrying out the enforcement measures under this Law (charged based on receipts) | actual cost |



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Campbell River Indian Band in the Province of British Columbia,

Campbell River Indian Band Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CAMPBELL RIVER INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Campbell River Indian Band Property Assessment Law, 2011*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Campbell River Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Campbell River Indian Band Property Taxation Law, 2011*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

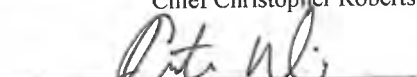
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2018, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.


Chief Christopher Roberts

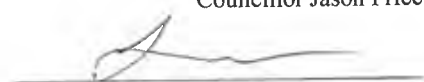

Councillor Curtis Wilson


Councillor Shelly Haunch

Councillor Christopher Drake


Councillor Marian Atkinson-Ferry

Councillor Jason Price


Councillor Anthony Roberts



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$2,342,320
TOTAL REVENUES:	\$2,342,320

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$2,500
b. General Administrative	\$285,000
c. BC Assessment	\$18,500
d. Board of Review	\$2,500
2. Transportation	
a. Roads and Streets	\$10,000
b. Snow and Ice Removal	\$4,000
3. Recreation and Cultural Services	
a. Recreation	\$12,000
b. Culture	\$80,000
c. Other Recreation and Culture	\$175,000
4. Community Development	
a. Education	\$120,000



b. Housing	\$50,000
c. Planning and Zoning	\$200,000
d. Economic Development Program	\$85,000
e. Land Rehabilitation and Beautification	\$80,000
f. Tourism	\$35,000
5. Environment Health Services	
a. Water Purification and Supply	\$22,500
b. Sewage Collection and Disposal	\$22,500
6. Other Services	
a. Health	\$15,000
b. City of Campbell River Service Agreement	\$1,080,000
7. Contingency Amounts	
a. Contingency Amounts	\$42,820
TOTAL EXPENDITURES:	\$2,342,320

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0



Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

- | | |
|--|--------------|
| a. City of Campbell River, Service Agreement | \$ 1,080,000 |
| b. BC Assessment | \$ 18,500 |



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Campbell River Indian Band in the Province of British Columbia,

Campbell River Indian Band Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CAMPBELL RIVER INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Campbell River Indian Band Property Assessment Law, 2011*;

“First Nation” means the Campbell River Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Campbell River Indian Band Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

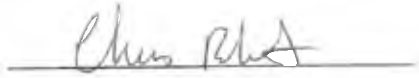
7. The Schedule attached to this Law forms part of and is an integral part of this Law.

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



THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2018, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.


Chief Christopher Roberts


Councillor Marian Atkinson-Ferry


Councillor Curtis Wilson

Councillor Jason Price


Councillor Shelly Haunch


Councillor Anthony Roberts

Councillor Christopher Drake



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed value:
	Rate
1 Residential	8.884420
2 Utilities	29.984283
4 Major Industry	69.657545
5 Light Industry	22.353390
6 Business and Other	19.814362
7 Forest Land	28.162820
8 Recreation/Non-profit	13.048500
9 Farm	14.752460



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cayoose Creek Indian Band in the Province of British Columbia,

Cayoose Creek Indian Band Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CAYOOSE CREEK INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Cayoose Creek Indian Band duly enacts as follows:

1. This Law may be cited as the *Cayoose Creek Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *Cayoose Creek Indian Band Property Assessment Law, 2014*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Cayoose Creek Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Cayoose Creek Indian Band Property Taxation Law, 2014*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018 and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of May, 2018, at Cayoose Creek, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Michelle Edwards

Councillor Jessica Hopkins

Councillor Perry Redan



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$21,974.55
TOTAL REVENUES	\$21,974.55

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 500.00
b. General Administrative	\$ 4900.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	\$ 5,153.78
c. Regulatory Measures	\$ 1,900.00
3. Transportation	
a. Roads and Streets	\$ 2,154.00
b. Snow and Ice Removal	\$ 2,300.00
c. Parking	
4. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	\$ 1,000.00
c. Garbage Waste Collection and Disposal	\$ 4,214.00
d. Recycling	
e. Other Environmental Services	
5. Grants:	
a. Home owner grant equivalents:	\$ 1,900.00
6.. Contingency Amounts	\$ 1,789.14
TOTAL EXPENDITURES	\$25,810.92

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 3,836.37
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	
BALANCE	\$0



Note: The First Nation has the following Service agreement with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

- | | |
|--|-------------|
| a. District of Lillooet, fire protection | \$ 3,500.00 |
|--|-------------|



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cayoose Creek Indian Band in the Province of British Columbia,

Cayoose Creek Indian Band Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CAYOOSE CREEK INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Cayoose Creek Indian Band duly enacts as follows:

1. This Law may be cited as the *Cayoose Creek Indian Band Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Cayoose Creek Indian Band Property Assessment Law, 2014*;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Cayoose Creek Indian Band Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



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

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of May, 2018, at Cayoose Creek, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Michelle Edwards

Councillor Perry Redan

Councillor Jessica Hopkins



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 – Residential	4.94945
Class 2 – Utilities	22.59148
Class 4 - Major Industry	15.52555
Class 5 - Light Industry	11.78595
Class 6 - Business and Other	10.49451
Class 8 - Recreational Property/Non-Profit Organization	4.80965
Class 9 - Farm	8.93965



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Chawathil First Nation in the Province of British Columbia,

Chawathil First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 10th day of August 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





**CHAWATHIL FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Chawathil First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Chawathil First Nation Property Assessment By-law (2004)*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Chawathil First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Chawathil First Nation Property Taxation By-Law (2004)*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

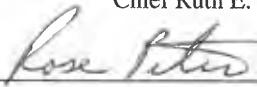
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of July, 2018, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (04) members of Council.


Chief Ruth E. Peters

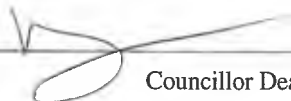

Vice-Chief Norman Florence


Councillor Rosemarie E. Peters


Councillor Bobbi E. Peters


Councillor Jeanie Kay Moreno


Councillor Audrey George


Councillor Deanna L. John



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 519,139.57
b. Payments received in lieu of taxes	\$ 2,000.00
TOTAL REVENUES	\$ 521,139.57

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 94,000.00
b. General Administrative	\$ 50,000.00
c. Other General Government	\$ 37,578.95
2. Protection Services	
a. Other Protective Services	\$ 3,000.00
3. Transportation	
a. Roads and Streets	\$ 5,000.00
b. Parking	\$ 5,000.00
4. Recreation and Cultural Services	
a. Recreation	\$ 30,000.00
b. Culture	\$ 5,000.00
c. Playgrounds	\$ 3,000.00
5. Community Development	
a. Housing	\$ 38,000.00
b. Community Building	\$ 170,000.00
c. New Bus Stop	\$ 42,000.00
6. Environment Health Services	
a. Alternative Health	\$ 10,000.00
b. Health	\$ 10,000.00
9. Contingency Amount	\$ 29,139.57
TOTAL EXPENDITURES	\$ 531,718.52



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 10,578.95
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$
BALANCE	0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chawathil First Nation in the Province of British Columbia,

Chawathil First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 10th day of August 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





**CHAWATHIL FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Chawathil First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Chawathil First Nation Property Assessment By-Law (2004)*;

“First Nation” means the Chawathil First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chawathil First Nation Property Taxation By-Law (2004)*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

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



THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of July, 2018, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (04) members of Council.

Chief Ruth E. Peters

Vice-Chief Norman Florence

Councillor Rosemarie E. Peters

Councillor Bobbi E. Peters

Councillor Jeanie Kay Moreno

Councillor Audrey George

Councillor Deanna L. John



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 2 – Utilities	57.970480
Class 6 - Business and Other	19.050070
Class 10 – CPR regulated right-of-way rate	37.707764



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cheam First Nation in the Province of British Columbia,

Cheam First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 4th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CHEAM FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Cheam First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Cheam First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Cheam First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Cheam First Nation Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018 and ending March 31, 2019 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

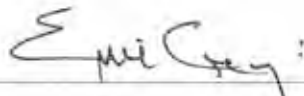
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

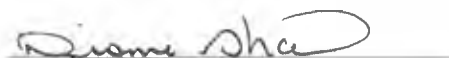
(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of June, 2018, at Rosedale, in the Province of British Columbia.

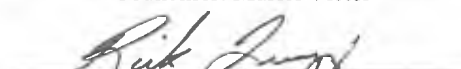
A quorum of Council consists of four (4) members of Council.


Chief: Ernest Grey


Councillor: Dionne Shaw


Councillor: Muriel Victor


Councillor: Andrew Victor


Councillor: Rick Quipp


Councillor: Darwin Douglas



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax	\$360,995.58
TOTAL REVENUES	\$360,995.58

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$10,000.00
b. General Administrative	\$31,507.00
c. Other General Government	\$14,162.00
2. Protection Services	
a. Policing	\$30,000.00
b. Regulatory Measures	\$6,000.00
c. Other Protective Services - Emergency Measure	\$5,000.00
3. Transportation	
a. Roads and Streets	\$10,000.00
b. Snow and Ice Removal	\$3,000.00
c. Public Transit	\$7,357.00
4. Recreation and Cultural Services	
a. Recreation	\$158,200.00
b. Culture	\$11,000.00
c. Heritage Protection	\$6,945.00
5. Community Development	
a. Housing	\$7,000.00
b. Land Rehabilitation and Beautification	\$1,726.00
6. Environment Health Services	
a. Sewage Collection and Disposal	\$2,000.00
b. Garbage Waste Collection and Disposal	\$6,000.00



7. Other Services	
a. Social Programs and Assistance	\$15,000.00
8. Contingency Amount	\$36,098.58
TOTAL EXPENDITURES	\$360,995.58
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus	\$0.00
2. Accumulated Deficit	\$0.00
BALANCE	\$0.00

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. Fraser Valley Regional District – Bus Service	\$ 7,356.40
b. Fraser Valley Regional District – Fire Fighting	\$27,915.12
c. Fraser Valley Regional District – Water meter based	\$13,500.00
d. District of Kent – Fire Fighting	\$ 576.18



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cheam First Nation in the Province of British Columbia,

Cheam First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 4th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manry) Jules – Chief Commissioner
First Nations Tax Commission





**CHEAM FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Cheam First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Cheam First Nation Property Assessment Law, 2015*;

“First Nation” means the Cheam First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Cheam First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



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

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of June, 2018, at Rosedale, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief: Ernest Crey

Councillor: Dionne Shaw

Councillor: Muriel Victor

Councillor: Andrew Victor

Councillor: Rick Quipp

Councillor: Darwin Douglas



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	-	-
Class 2 - Utilities	54.19763	56.83588
Class 4 - Major Industry	-	-
Class 5 - Light Industry	-	-
Class 6 - Business and Other	12.99765	13.53587
Class 7 - Forest Land	-	-
Class 8 - Recreational Property/Non-Profit Organization	-	-
Class 9 - Farm	30.41650	31.96508



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Coldwater Indian Band in the Province of British Columbia,

Coldwater Indian Band Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**COLDWATER INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment Law, 2012* and *Coldwater Indian Band Property Taxation Law, 2012*;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Coldwater Indian Band duly enacts as follows:

1. This Law may be cited as the *Coldwater Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Coldwater Indian Band Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Coldwater Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

and

“Taxation Law” means the *Coldwater Indian Band Property Taxation Law, 2012*;

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2018 and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11. (1) The Schedule attached to this Law, including any Appendices, forms part of, and is integral to this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of July, 2018, at Coldwater IR#1, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Lee Spahan

Councillor Annie Major

Councillor Tracey Aljam

Councillor Corrina Manual

Councillor Wendy Hall

Councillor W. Gerome Garcia

Councillor Leah Collins

Councillor Mike Smithers

Councillor Larry Antoine



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$222,720
TOTAL REVENUES	\$222,720

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$1,600
b. General Administrative	\$50,933
c. Tax Appeals	
d. Other General Government	\$2085
2. Protection Services	
a. Policing	
b. Fire Protection	\$8,000
c. Regulatory Measures	
d. Animal / Pest Control	\$2,000
3. Transportation	
a. Roads and Streets	\$8,000
b. Snow and Ice Removal	\$10,000
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$13,000
b. Culture	\$5,000
c. Other Recreation and Culture	\$5,000
5. Community Development	
a. Education	\$5,000
b. Housing	\$10,000
c. Planning and Zoning	
d. Community Planning	\$5,000
e. Economic Development Program	



f. Heritage Protection	
g. Agricultural Development	\$5,000
h. Urban Renewal	
i. Beautification	\$3,000
j. Land Rehabilitation	
k. Other Community Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	\$20,000
c. Garbage Waste Collection and Disposal	\$13,000
d. Other Environmental Services	
7. Other Services	
a. Health	\$10,000
b. Social Programs and Assistance	\$10,000
c. Agriculture	
d. Tourism	
e. Trade and Industry	
f. Other Service	
8. Contingency Amounts	\$16,102
9. Transfers into reserve funds	
a. CIB Capital Reserve Fund	\$10,000
b. CIB Income Stabilization Fund	\$10,000
10. Repayment of moneys borrowed from reserve funds	
a.	
b.	
TOTAL EXPENDITURES	\$222,720

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus –

Local revenues carried forward from the the previous budget year **\$0**

BALANCE **\$0**

Note: This Budget includes the attached Appendix.



2 0 1 8

Appendix A
Reserve Fund Balances

1. CIB Capital Reserve Fund

Beginning balance as of April 1, 2018: \$548,610.84

Transfers out

i. to local revenue account: \$

ii. to _____ reserve fund: \$

Moneys borrowed \$

Transfers in

i. from local revenue account: \$ 10,000

ii. from CIB Income Stabilization Fund: \$

Interest earned in current year \$ 15,777.33

Moneys repaid \$

Ending balance as of March 31, 2019 \$574,388.17

2. CIB Income Stabilization Fund

Beginning balance as of April 1, 2018: \$92,875.30

Transfers out

i. to local revenue account: \$

ii. to CIB Capital Reserve Fund: \$

Moneys borrowed \$

Transfers in

i. from local revenue account: \$10,000

ii. from _____ reserve fund: \$

Interest earned in current year \$ 2,486.26

Moneys repaid \$

Ending balance as of March 31, 2019 \$105,361.56



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Coldwater Indian Band in the Province of British Columbia,

Coldwater Indian Band Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**COLDWATER INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment Law, 2012* and *Coldwater Indian Band Property Taxation Law, 2012*; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Coldwater Indian Band duly enacts as follows:

1. This Law may be cited as the *Coldwater Indian Band Annual Rates Law, 2018*.
2. In this Law:

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

“Assessment Law” means the *Coldwater Indian Band Property Assessment Law, 2012*;

“First Nation” means the Coldwater Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Coldwater Indian Band Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of, and is integral to this Law.

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



THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of July, 2018, at Coldwater IR#1, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Lee Spahan

Councillor Annie Major

Councillor Leah Collins

Councillor Wendy Hall

Councillor Corrina Manual

Councillor Larry Antoine

Councillor Tracey Aljam

Councillor Mike Smithers

Councillor W. Gerome Garcia



SCHEDULE

Tax Rates

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 – Residential	10.4053
Class 2 – Utilities	53.5468
Class 4 - Major Industry	42.4965
Class 5 - Light Industry	26.7263
Class 6 - Business and Other	28.3409
Class 8 - Recreational Property/Non-Profit Organization	12.3520
Class 9 - Farm	17.8349



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Cook's Ferry Indian Band in the Province of British Columbia,

Cook's Ferry Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 18th day of September, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





COOK'S FERRY

ANNUAL EXPENDITURE LAW, 2018

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the First Nation has made a property assessment law and a property taxation law;
- C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and
- D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Cook's Ferry duly enacts as follows:

1. This Law may be cited as the *Cook's Ferry Annual Expenditure Law, 2018*.
2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"Assessment Law" means the *Cook's Ferry Indian Band Assessment By-Law, 1993*;

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

"First Nation" means Cook's Ferry, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

"Taxation Law" means the *Cook's Ferry Indian Band Taxation By-Law, 1993*.

3. The First Nation's annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

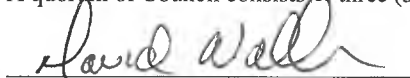
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of September, 2018, at Spences Bridge, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief David Walkem


Councillor Pearl Hewitt


Councillor Tina Draney


Councillor Christine Minnabarriet



SCHEDULE

ANNUAL BUDGET 2018

PART 1: REVENUES

1. Local revenues to be collected in budget year:
 - a. Property Tax Revenues \$88,501

TOTAL REVENUES \$88,501

PART 2: EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative \$5,000
 - b. General Administrative (\$10,000 wages, \$2,000 training) \$12,000
 - c. Other General Government (\$2,800 BC Assessment, \$3,000 Audit) \$5,800
2. Protection Services
 - a. Fire Protection \$1,500
 - b. Fire Protection equipment \$20,914
3. Transportation
 - a. Roads and Streets (Admin Parking Lot Safety) \$7,785
 - b. Snow and Ice Removal (Snow & Dust Control) \$5,000
4. Community Development
 - a. Housing \$10,000
 - b. Planning and Zoning
 - c. Community Planning \$5,000
 - d. Economic Development Program
 - e. Tourism \$17,628
5. Environment Health Services
 - a. Water Purification and Supply \$1,000
 - b. Sewage Collection and Disposal \$500
 - c. Garbage Waste Collection and Disposal \$1,000
 - d. Recycling \$500
 - e. Other Environmental Services
6. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture (Assessment of Irrigation Intake Infrastructure) \$10,000
 - d. Education
 - e. Other Services
7. Contingency Amounts \$6,258



TOTAL EXPENDITURES	\$109,885
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PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$21,384
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0

BALANCE	\$0
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Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. Spence Bridge Improvement District –[Fire Protection]	\$12,859.15
b. Thompson Nicola Regional District –[911 Dispatch, Water, and Garbage]	\$14,836.00
c. BC Hydro – [Street Lighting]	\$2162.00



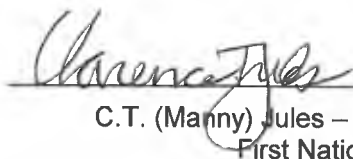
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Cook's Ferry Indian Band in the Province of British Columbia,

Cook's Ferry Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 18th day of September, 2018.

On behalf of the First Nations Tax Commission



C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





COOK'S FERRY

ANNUAL RATES LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of Cook's Ferry duly enacts as follows:

1. This Law may be cited as the *Cook's Ferry Annual Rates Law, 2018*.

2. In this Law:

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

"Assessment Law" means the *Cook's Ferry Assessment By-Law, 1993*;

"First Nation" means Cook's Ferry, being a band named in the schedule to the Act;

"Property Taxation Law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxable Property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Cook's Ferry Property Taxation By-Law, 1993*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than One Hundred dollars (\$100.00), the taxable property shall be taxed at One Hundred dollars (\$100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



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

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of September, 2018, at Spences Bridge, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief David Walkem

Councillor Christine Minnabarriet

Councillor Pearl Hewitt

Councillor Tina Draney



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000.00 of assessed value
<u>British Columbia</u>	
Class 1 - Residential	
Class 2 – Utilities	40.7474
Class 4 - Major Industry	33.1627
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	
Class 10- Prescribed Railway ROW	18.6411



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cowichan Tribes First Nation in the Province of British Columbia,

Cowichan Tribes First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.J. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**COWICHAN TRIBES FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Cowichan Tribes First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Cowichan Tribes First Nation Property Assessment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Cowichan Tribes First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

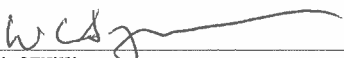
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

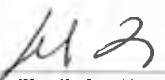
(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2018, at 5760 Allenby Road in the City of Duncan, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.


Chief William C. Seymour

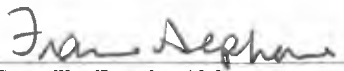

Councillor Debra Toporowski


Councillor Andrew Canute


Councillor Darin George

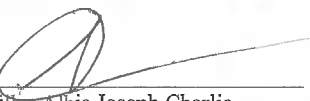
Councillor Craig George

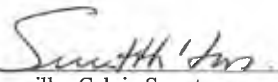

Councillor Dora Wilson


Councillor Francine Alphonse


Councillor Howard George


Councillor Stuart Pagaduan


Councillor Albie Joseph Charlie


Councillor Calvin Swustus


Councillor Christopher Alphonse


Councillor Stephanie Charlie



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$2,626,363
b. Payments received in lieu of taxes (BC Hydro)	\$ 20,783
c. Business Licencing	\$ 7,470
d. Interest	\$ 1,800
TOTAL REVENUES	\$2,656,416

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$1,367,989
2. Protection Services	
a. Policing	\$ 19,348
b. Firefighting	\$ 750
c. Other Protective Services	\$ 123,243
3. Transportation	
a. Roads and Streets	\$ 151,304
b. Snow and Ice Removal	\$ 25,000
4. Recreation and Cultural Services	
a. Recreation	\$ 272,750
5. Environment Health Services	
a. Water Purification and Supply	\$ 63,989
b. Sewage Collection and Disposal	\$ 174,000
c. Recycling	\$ 50,000
d. Other Environmental Services	\$ 20,000



6. Other Services	
a. Health	\$ 349,720
b. Social Programs and Assistance	\$ 91,673
7. Contingency Amounts	\$ 219,718
8. Transfer into Reserve Funds	\$ 0
TOTAL EXPENDITURES	\$2,929,484

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 273,068
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. District of North Cowichan (service provider)	Fire Protection (Maple Bay Petro) (service provided)	\$ 750
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Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. Building Expansion Reserve Fund

Beginning balance as of April 1, 2018:	\$ 0
Transfers out	
a. to local revenue account:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from local revenue account:	\$
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 0
Ending balance as of March 31, 2019:	\$ 0

2. Contingency Reserve Fund

Beginning balance as of April 1, 2018:	\$ 0
Transfers out	
a. to local revenue account:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from local revenue account:	\$
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 0
Ending balance as of March 31, 2019:	\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cowichan Tribes First Nation in the Province of British Columbia,

Cowichan Tribes First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.J. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**COWICHAN TRIBES FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Cowichan Tribes First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Cowichan Tribes First Nation Property Assessment Law, 2013*;

“First Nation” means the Cowichan Tribes First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

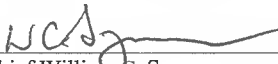
7. The Schedule attached to this Law forms part of and is an integral part of this Law.



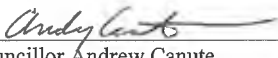
8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2018, at 5760 Allenby Road in the City of Duncan, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.


Chief William C. Seymour

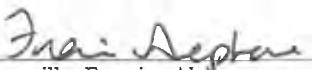

Councillor Debra Toporowski


Councillor Andrew Canute

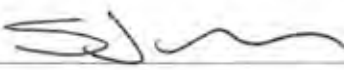

Councillor Darin George

Councillor Craig George


Councillor Dora Wilson

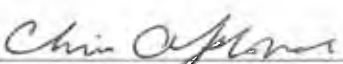

Councillor Francine Alphonse


Councillor Howard George


Councillor Stuart Pagaduan


Councillor Albie Joseph Charlie


Councillor Calvin Swustus


Councillor Christopher Alphonse


Councillor Stephanie Charlie



SCHEDULE	
TAX RATES	
PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 – Residential	7.3200
Class 2 – Utilities	37.4700
Class 4 - Major Industry	17.8800
Class 5 - Light Industry	22.5400
Class 6 - Business and Other	20.3600
Class 9 - Farm	11.6700



COWICHAN TRIBES FIRST NATION



FINANCIAL ADMINISTRATION LAW

2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting the financial administration of the First Nation;

B. The Council of the Cowichan Tribes considers it to be in the best interests of the First Nation to make a law for such purposes; and

C. Nothing in this Law affects Canada's fiduciary responsibility in respect of moneys held or administered by the Government of Canada for the benefit of Cowichan Tribes;

NOW THEREFORE the Council of the Cowichan Tribes First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Cowichan Tribes First Nation Financial Administration Law, 2018*.

PART II – Interpretation and Application

Definitions

- 2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 78;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;



"Council" means the Council of the First Nation;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

- (a) the individual's spouse,
- (b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"emergency" means an unforeseen situation requiring immediate attention due to an imminent risk to:

- (a) the health or safety of a resident, a First Nation member or First Nation employee, or
- (b) the security or safety of First Nation assets;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

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

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 25;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;



“local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

“local revenue law” means a local revenue law made by the First Nation under the Act;

“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 26;

“officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner, or
- (d) a trust of the First Nation;

“resident” means an individual whose primary residence is on the First Nation’s lands;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in subsection 72(4);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meaning as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.



(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”;
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two (2) events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;



- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III – Administration

DIVISION 1 – Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, chairperson and vice-chairperson of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation;
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (3), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.



(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10. (1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

(3) Subsection (2) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation,

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions, or

(c) from a trust arrangement according to the terms of the trust.

DIVISION 2 – Finance and Audit Committee

Interpretation

11. (1) In this Division, “Committee” means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Finance and Audit Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual’s receipt of the following from the First Nation:



- (i) remuneration for acting in his or her capacity as a councillor or as a member of any First Nation committee;
- (ii) fixed retirement compensation;
- (iii) payments or benefits paid in common to all First Nation members;
- (iv) payments or benefits paid under a program or service where such payments are universally accessible to First Nation members on published terms and conditions; or
- (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12. (1) The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The Council must establish policies or procedures or give directions requiring

(a) criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) confirmation, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and is independent; and

(c) each member of the Finance and Audit Committee to sign annually a statement confirming that the member is independent.

(4) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councilors.

(5) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than two (2) complete fiscal years.

(6) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or,

(b) the chair of the Committee recommends removal.

(7) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.



Chairperson and Vice-Chairperson

13. (1) The Council must appoint a chairperson and a vice-chairperson of the Committee.
- (2) The chairperson of the Committee must be a councillor.

Committee Procedures

14. (1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Unless a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chairperson of the Committee may cast a second tie breaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

Financial Planning Responsibilities

15. (1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) review, and recommend to the Council for approval, draft annual budgets and multi-year financial plans for the First Nation;

(b) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variances; and



(c) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review, and make recommendations to the Council on, the planning, conduct and results of audit activities;
- (d) review, and make recommendations to the Council, on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review, and make recommendations to the Council, on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 108 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review, and make recommendations to the Council on, the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may, by resolution, assign to the Committee or another committee of the Council other activities in respect of the financial administration of the First Nation.

DIVISION 3 – Officers and Employees

Senior Manager

18. (1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation including the following duties:



- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
 - (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
 - (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
 - (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
 - (e) to oversee and administer the contracts of the First Nation;
 - (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
 - (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
 - (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
 - (i) to perform any other duties of the senior manager under this Law; and
 - (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.
- (3) The senior manager may assign the performance of any of the senior manager's duties or functions
- (a) to an officer or employee of the First Nation, and
 - (b) with the approval of the Council, to a contractor or agent of the First Nation.
- (4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19. (1) The senior manager must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;



- (c) to prepare the draft annual budgets, multi-year financial plans and with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues;
- (d) to prepare the monthly financial information required in section 72, the quarterly financial statements required in section 73 and the draft annual financial statements required in section 74 and section 75;
- (e) to prepare the financial components of reports to the Council and financial information required by the Council;
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;;
- (i) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (j) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (k) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (l) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (m) to perform any other duties of the senior financial officer under this Law; and
- (n) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20. (1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.



(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21. (1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

- (2) The organization chart under subsection (1) must include the following information:
 - (a) all governance, management and administrative systems of the First Nation;
 - (b) the organization of the systems described in paragraph (a) including the linkages between them;
 - (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
 - (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers and employees of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers and employees referred to in subparagraph (ii).



(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 – Conduct Expectations

Conflict of Interest Provisions

22. (1) The Council must establish and maintain policies and procedures respecting the avoidance and mitigation of conflicts of interest including the following:

- (a) defining the private interests of councillors, officers, employees, committee members, contractors and agents that could result in a conflict of interest;
- (b) requiring the disclosure of actual or potential conflicts of interest as they arise and keeping of records of such disclosures;
- (c) specifying restrictions on the acceptance of gifts and benefits by any person referred to in paragraph (a) that might reasonably be seen to have been offered in order to influence the making of a decision by that person;
- (d) prohibiting any person referred to in paragraph (a) who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

Conduct of Councillors

23. (1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards,
- (b) act honestly, in good faith and in the best interests of the First Nation,
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances,
- (d) avoid conflicts of interest and comply with provisions in this Law for, or policies and procedures established by the council for, the avoidance and mitigation of those conflicts, and



(e) disclose as soon as practicable any circumstances which could result in a conflict of interest, and sign a declaration annually, in a form established by Council from time to time, disclosing relevant information respecting their private interests which could result in a conflict of interest.

(2) If a court of competent jurisdiction or the First Nation has determined, after a thorough and diligent investigation, that a councillor has contravened this Law, then

- (a) the councillor must be removed from the Finance and Audit Committee, if applicable;
- (b) the First Nation may use any legal means available to it to remedy the situation; and
- (c) the Council must communicate the determination to the membership as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Committee Members, Contractors and Agents

24. (1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation,
- (b) a person acting under the delegated authority of the Council or the First Nation, or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) When a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards,
- (b) comply with all policies, procedures and directions of the Council, including policies and procedures established under section 22,
- (c) avoid conflicts of interest, and
- (d) disclose as soon as practicable any circumstances that could result in a conflict of interest.

(3) The Council must incorporate the relevant provision of this section 24 into

- (a) the terms of employment or appointment of every officer or employee of the First Nation,
- (b) the terms of every contract of a contractor of the First Nation,
- (c) the terms of appointment of every member of a committee who is not a councillor, and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined including dismissal;
- (b) a contractor's contract may be terminated;



- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV – Financial Management

DIVISION 1 – Financial Plans and Annual Budgets

Fiscal Year

- 25.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 26.** No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years,
 - (b) is based on the projections of revenues, expenditures and transfers between accounts,
 - (c) sets out projected revenues, segregated by significant category,
 - (d) sets out projected expenditures, segregated by significant category,
 - (e) in respect of transfers between accounts, sets out the amounts from any reserve accounts, and
 - (f) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 27. (1)** An annual budget must be prepared that encompasses all the operations for which the First Nation is responsible and must identify
- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category,
 - (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category, and
 - (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year end surplus.
- (2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.
- (3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.



Budget and Planning Process Schedule

28. (1) On or before March 25 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before March 25 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval, and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

29. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced, and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

30. The annual budget of the First Nation must not be changed without the approval of the Council.

Local Revenues Budget Requirements

31. Despite any other provisions of this Law, any part of a budget relating to the local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Member Information or Involvement

32. The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues,



- (b) the multi-year financial plan, and
- (c) budget deficits or extraordinary expenditures.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

33. (1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation,
 - (b) opened in a financial institution; and
 - (c) authorized by the senior manager or the senior financial officer.
- (2) The First Nation must establish the following accounts in a financial institution:
- (a) a general account for money from any sources other than those described in paragraphs (b) and (c); and
 - (b) a local revenue account for money from local revenues; and
 - (c) a trust account if the First Nation has money held in trust.
- (3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

- 34. (1)** The senior financial officer must ensure the safekeeping of all money received by the First Nation.
- (2) The senior financial officer
- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 33, and
 - (b) must not authorize payment of money from an account described in section 33 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 – Expenditures

Prohibited Expenditures

- 35. (1)** Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.
- (2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.



Prohibited Agreements

36. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure without Appropriation

37. (1) Subject to subsection 38(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

38. (1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

39. (1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year End

40. (1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year, and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.



Requisitions for Payment

41. (1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is an approved charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one (1) or more expenditures chargeable against one (1) or more appropriations.

(6) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable, or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(7) The authorized officer for the trust must authorize payment out of, or sign a requisition for payment from, a trust account.

(8) The tax administrator must authorize payment out of a local revenue account.

(9) Subject to subsection (8), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for, payment from any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for, payment from the appropriation.

Form of Payment

42. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by authorized signing officers.

DIVISION 4 – General Matters

Advances

43. (1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

44. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

45. (1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid, and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

46. (1) All interest earned on the accounts described in subsections 33(2) and 33(3), other than a trust account or local revenue account, may be deposited in the general account unless the program or resolution under which the account was established requires interest to be retained in that account.

- (2) All interest earned on
 - (a) a trust account must be retained in that account; and
 - (b) the local revenue account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

47. Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

Write Off of Debts

- 48. All or part of a debt or obligation owed to the First Nation may be written off
 - (a) if approved by the Council; or
 - (b) if done under the authority of a policy or direction of the Council.



Extinguishment of Debts

- 49.** All or part of a debt or obligation owed to the First Nation may be forgiven only
- (a) if approved by the Council; or
 - (b) if done under the authority of a policy or direction of the Council.

Year End Surplus

50. (1) Subject to subsection (2), an operating surplus at the end of the fiscal year may be paid into the general account described in section 33, or may be retained in another account described in subsection 33(3) if required by the program or resolution under which the account was established.

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

DIVISION 5 – Borrowing

Limitations on Borrowing

51. (1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council, or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

52. (1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, buildings, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

53. (1) The First Nation may enter into agreements with financial institutions and related services agreements in the name of the First Nation for the purpose of efficient management of the First Nation's financial assets.



(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

54. (1) If the general account described in section 33 is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

55. (1) This section applies if the First Nation is a borrowing member.

(2) The First Nation may only secure long-term financing secured by property tax revenues from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(3) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(4) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for Capital Projects

56. (1) Subject to this Law, the First Nation may enter into financing agreements for Council-approved capital projects in an amount not exceeding a maximum amount specified by the Council.

(2) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 94(2).

Borrowing for Repayment of Debts

57. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 54(1).

Use of Borrowed Money

58. (1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 64(1) until required for that purpose.



(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

59. (1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

DIVISION 6 - Risk Management

Operational Controls

60. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Limitation on Business Activity

61. (1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor,
- (b) acquire an interest in a partnership as a general partner, or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance, or
- (b) derives income from the granting of a lease or license of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation, or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.



Guarantees and Indemnities

62. (1) The First Nation must not give a guarantee unless the Council has considered the risks associated with giving the guarantee and has assessed the ability of the First Nation to honour the guarantee should it be required to do so.

(2) The First Nation must not give an indemnity unless it is

(a) authorized under section 107,

(b) necessary and incidental to and included in another agreement to which the First Nation is a party, or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(3) Subject to a resolution described in section 107, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

63. (1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

64. (1) Money in an account described in section 33 that is not immediately required for expenditures may be invested by the First Nation in one (1) or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short term paper of, or guaranteed by a financial institution;



- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any class of investments permitted under an Act of a province relating to trustees;
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 33, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder,
- (b) a trust in which the First Nation is a beneficiary, or
- (c) a limited partnership or joint venture in which the First Nation is a partner.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in Entities in which the First Nation has an Interest

65. (1) The First Nation may make a loan to an entity in which the First Nation has an interest only if the loan is approved by the Council and meets the requirements of this section.

(2) Before the Council approves a loan under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the loan and the costs of administering the loan.

(3) Any loan made to an entity in which the First Nation has an interest must be set out in an annual report prepared pursuant to section 82 which must include details about the amount loaned, the purpose of the loan, the name of the entity receiving the loan and repayment of principal and interest on the loan.

(4) Any loan made pursuant to this section must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.



(5) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

66. (1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

67. (1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

68. (1) The Council must ensure that insurance coverage that is appropriate and commensurate with the risks identified in section 67 and any other risks associated with any assets, property or resources under the care or control of the First Nation is procured and maintained in force.

(2) The Council must purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

69. In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

70. The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(1) fraudulent financial reporting;



- (2) fraudulent non-financial reporting;
- (3) misappropriation of assets; and
- (4) corruption and illegal acts.

DIVISION 7 – Financial Reporting

Separate Accounting

71. (1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.
- (2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must
- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
 - (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

72. (1) At the end of each month the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.
- (2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

73. (1) At the end of each quarter of the fiscal year the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.
- (2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.
- (3) The quarterly financial statements in subsection (1) must be
- (a) reviewed by the Finance and Audit Committee, and
 - (b) reviewed and approved by the Council.
- (4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must



- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

74. (1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 75(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation and its related bodies for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 27(2).

(6) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(7) The Finance and Audit Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

75. (1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.



Special Purpose Reports

76. The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (e) any other report required under the Act or an agreement.

Audit Requirements

77. (1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements, and
- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 76.

Appointment of Auditor

78. (1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered, or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation:

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards, or



- (b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
 - (a) be independent of the First Nation, its related bodies, councillors and officers and members, and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada or its respective counterpart in the province or territory in which the public accounting firm or public accountant is practicing, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
 - (a) advise the First Nation in writing of the circumstances, and
 - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

79. (1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request, and
 - (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control, and
 - (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.
- (3) The auditor must be given notice of
- (a) every meeting of the Finance and Audit Committee,
 - (b) every Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered, and
 - (c) every meeting of the members of the First Nation where the financial administration of the First Nation will be considered.



(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section and must be given the opportunity to be heard at those meetings on any subject that concerns the auditor as auditor of the First Nation.

(5) The auditor may call a meeting of the Finance and Audit Committee to discuss any subject that concerns the auditor of the First Nation.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

80. (1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year end for which the statements were prepared.

Access to Annual Financial Statements

81. (1) Before the annual financial statements referred to in both subsections 74(1) and 75(1) may be published or distributed, they must

- (a) be approved by the Council,
- (b) be signed by
 - (i) the Chief of the First Nation,
 - (ii) the chairperson of the Finance and Audit Committee, and
 - (iii) the senior financial officer, and
- (c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in section 76.

(2) The audited annual financial statements referred to in subsections 74(1) and 75(1) and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) Council must provide members and any person referred to in subsection 14(2) of the Act with access to all audited annual financial statements, including financial statements respecting local revenues, and special purpose reports.

Annual Report

82. (1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.



- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements of the First Nation for the previous fiscal year including special purpose reports.
- (3) The senior manager must provide the annual report referred to in subsection (1)
 - (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.
- (4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report.

DIVISION 8 – Information and Information Technology

Ownership of Records

83. (1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

84. (1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

85. (1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all the First Nation's records that are required under this Law or any other applicable law.



(2) No First Nation's record may be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Local Revenue Account Records

86. (1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

87. (1) No person may be given access to First Nation's records containing confidential information except as permitted in and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

88. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its data base.

PART V – Capital Projects

Definitions

89. In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,



- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis,
- (d) are not for sale in the ordinary course of operations; and
- (e) have a replacement value of ten thousand dollars (\$10,000) or more.

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 93;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

90. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets,
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part, and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards, that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

91. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

92. At least quarterly at a Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and



- (c) steps taken to ensure compliance with section 95 for every project referred to in that section.

Life-Cycle Management Program

93. (1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;



- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

94. (1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 93 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years, and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

95. (1) The Council must establish policies or procedures or give directions respecting the management of capital projects, the construction and rehabilitation of buildings and other improvements to land, including capital infrastructure:

- (a) project planning, design, engineering, safety and environmental requirements;



- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) The construction or rehabilitation of any buildings, improvements, or any other capital projects, infrastructure by, or under the direction of, the First Nation must be carried out in accordance with the policies, procedures or directions referred to in subsection (1) unless the funding agency has a specific process or specific requirements that must be followed, in which case the funding agency's process or requirements shall prevail as approved by Council.

Capital Project Consultants

96. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

97. The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects, or
 - (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI – Board Standards and Powers

Application

98. This Part applies to the First Nation if it is a borrowing member as defined in the Act, or has a certificate issued by the Board under subsection 50(3) of the Act.

Compliance With Standards

99. (1) The First Nation must comply with all applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the any required actions to bring the First Nation into compliance with the Board standard.

100. (1) Without limiting section 53 of the Act, if

- (a) the First Nation is



- (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board
 - (i) the powers and authorities described in subsection 53(2) of the Act, and
 - (ii) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.
- (2) Without limiting section 53 of the Act as adapted by the Financing Secured by Other Revenues Regulations, if
 - (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
 - (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board
 - (i) the powers and authorities described in subsection 53(2) of the Act as adapted by the Financing Secured by Other Revenues Regulations, and
 - (ii) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

PART VII – Land Management

Application

101. This Part applies to the First Nation if it has a land code under the *First Nations Land Management Act*.

Obligations

102. (1) The First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(1) The Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.



PART VIII - Miscellaneous

Reports of Breaches and Financial Irregularities, Etc.

103. (1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the conflict of interest requirements of this Law or of any policy or procedure established pursuant to section 22,

the person may disclose the circumstances to the chairperson of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chairperson of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chairperson of the Finance and Audit Committee.

Inquiry into Report

104. (1) If a report is made to the senior manager under subsection 103(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chairperson of the Finance and Audit Committee under section 103, the chairperson must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section including the Committee's recommendations, if any.

Protection of Parties

105. (1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 103 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 103 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.



(3) The senior manager and the chairperson of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 103 and any records prepared during the inquiry or investigation into those reports,

(b) for the inquiry or investigation into reports made under section 103, and

(c) concerning the fair treatment of a person against whom a report has been made under section 103.

Liability for Improper Use of Money

106. (1) If the Council passes a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law, the councillors who are present at the meeting at which the resolution is made are personally jointly and severally liable to the First Nation for that amount.

(2) Subsection (1) does not apply to a councillor who:

(a) votes against the resolution; and

(b) provides a written notice of dissent to the resolution to the senior manager and the secretary to the Council within three days of the resolution having been made.

(3) A councillor who was not present at a meeting at which a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is passed is personally liable to the First Nation as if the councillor was present at the meeting unless, within seven (7) days after becoming aware of the resolution, the councillor provides a written notice of dissent to the resolution to the senior manager and the secretary to the Council.

(4) Subsections (1) and (3) do not apply if the Council relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(5) An amount owed to the First Nation under subsection (1) or (3) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(6) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of First Nation financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification Against Proceedings

107. (1) In this section:



“indemnify” means to pay amounts required or incurred

- (a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person’s powers or the performance or intended performance of the person’s duties or functions, or
- (b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official’s conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

108. (1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation, and
 - (b) to identify any amendments to this Law that may better serve this objective.
- (2) The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law, or
 - (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (4) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

109. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.



Coming Into Force

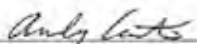
110. This Law comes into force on the day after it is approved by the First Nations Financial Management Board under Section 9 of the Act.

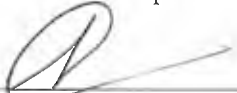
THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2018, at **Duncan in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.**

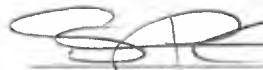

Chief William Seymour

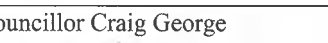

Councillor Christopher Alphonse


Councillor Francine Alphonse


Councillor Andrew Canute

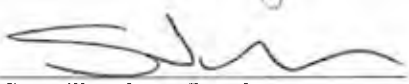

Councillor Albie Joe Charlie

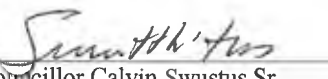

Councillor Stephanie Charlie


Councillor Craig George


Councillor Darin George


Councillor Howard George


Councillor Stuart Pagaduan


Councillor Calvin Swustus Sr.


Councillor Debra Toporowski


Councillor Dora Wilson



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Fort Nelson First Nation in the Province of British Columbia,

Fort Nelson First Nation Annual Rates Law, 2018

Dated at Vancouver, British Columbia the 12th day of December, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**FORT NELSON FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Fort Nelson First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Fort Nelson Indian Band Assessment Bylaw* (1994);

“First Nation” means the Fort Nelson First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Fort Nelson Indian Band Taxation Bylaw* (1994).

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

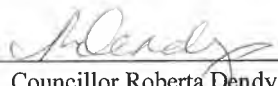


9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4 day of December, 2018, at Fort Nelson, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

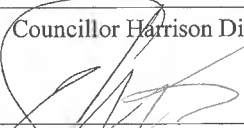
Chief Curtis Dickie



Councillor Roberta Dendys

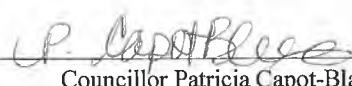


Councillor Harrison Dickie



Councillor Theresa Sunderland

Councillor Morgan Behn-Tsakoza



Councillor Patricia Capot-Blanc

Councillor Sharleen Gale



SCHEDULE
TAX RATES

PROPERTY CLASS OF	RATE PER \$1,000 ASSESSED VALUE
Class 1 – Residential	
Class 2 – Utilities	39.5976
Class 4 - Major Industry	29.3347
Class 5 - Light Industry	31.4775
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Gitsegukla First Nation in the Province of British Columbia,

Gitsegukla First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia the 23rd day of November, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**GITSEGUKLA FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Gitsegukla First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Gitsegukla First Nation Property Assessment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Gitsegukla First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Gitsegukla First Nation Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.



5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of October, 2018, at Gitsegukla, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.


Chief – Willie Blackwater

Deputy Chief – Victoria Russell


Councillor – Noel Argueta

Councillor – Jennifer Howard


Councillor – Arthur Sampare


Councillor – Brian Wesley


Councillor – Morris Williams

Councillor – Darlene Russell

Councillor – Roxane Alexcee



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 1,490
b. Payments received in lieu of taxes (Provincial Railway grant)	\$ 47,062
TOTAL REVENUES	\$ 48,552

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 5,000
b. General Administrative	\$ 5,000
c. Other General Government (BC assessment)	\$ 1,350
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$50,000
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$ 6,739
b. Culture	\$ 5,000
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	\$5,000
d. Economic Development Program	\$10,000



e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	\$ 5,000
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	\$ 5,000
b. Social Programs and Assistance	
c. Agriculture	
d. Education	\$ 5,000
e. Other Service	
8. Contingency Amount	\$ 1,050
TOTAL EXPENDITURES	\$ 104,139
 <u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 55,587
 BALANCE	 \$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations
Fiscal Management Act*, hereby approves the following law made by the
Gitsegukla First Nation in the Province of British Columbia,

Gitsegukla First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia the 23rd day of November, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**GITSEGUKLA FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Gitsegukla Band duly enacts as follows:

1. This Law may be cited as the *Gitsegukla First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Gitsegukla First Nation Property Assessment Law, 2013*;

“First Nation” means the Gitsegukla First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Gitsegukla First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



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

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of October, 2018, at Gitsegukla, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief – Willie Blackwater

Deputy Chief – Victoria Russell

Councillor – Noel Argueta

Councillor – Jennifer Howard

Councillor – Arthur Sampare

Councillor – Brian Wesley

Councillor – Morris Williams

Councillor – Darlene Russell

Councillor – Roxane Alexcee



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 Of Assessed Value
Class 1 – Residential	5.23515
Class 2 – Utilities	25.00508
Class 4 - Major Industry	17.87013
Class 5 - Light Industry	14.13053
Class 6 - Business and Other	12.18406
Class 8 - Recreational Property/Non-Profit Organization	5.49925
Class 9 - Farm	9.62925



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Gitwangak First Nation in the Province of British Columbia,

Gitwangak First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 19th day of October, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**GITWANGAK FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Gitwangak First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *Gitwangak First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Gitwangak First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Gitwangak First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

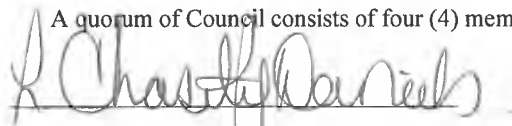
11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th of September, 2018, at Gitwangak, in the Province of British Columbia.

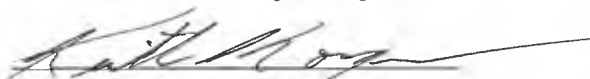
A quorum of Council consists of four (4) members of Council.


Chief Chasity Daniels

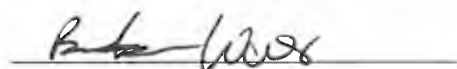

Councillor Peter Daniels

Councillor Edith Loring-Kuhanga

Councillor Alice Morgan


Councillor Keith Morgan

Councillor Wallace Morgan


Councillor Brenton Williams Jr.



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 2,850.58
b. Provincial Railway Grant	\$ 25,912.25
TOTAL REVENUES	\$ 28,762.83

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. BC Assessment	\$2,415.26
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Christmas Events	\$ 4,000.00
5. Community Development	
a. Housing	\$20,000.00
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	



e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Services	
9. Contingency Amounts	\$ 2,347.57
TOTAL EXPENDITURES	\$ 28,762.83
 <u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ NIL
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ NIL
BALANCE	\$ NIL



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Gitwangak First Nation in the Province of British Columbia,

Gitwangak First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 19th day of October, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**GITWANGAK FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Gitwangak First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Gitwangak First Nation Property Assessment Law, 2012*;

“First Nation” means the Gitwangak First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Gitwangak First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

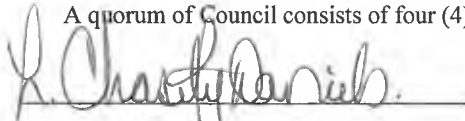
8. The Schedule attached to this Law forms part of and is an integral part of this Law.



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

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of September 2018, at Gitwangak, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Chief Chasity Daniels


Councillor Peter Daniels

Councillor Edith Loring-Kuhanga

Councillor Alice Morgan


Councillor Keith Morgan

Councillor Wallace Morgan


Councillor Brenton Williams Jr.



SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 2 – Utilities	25.00508



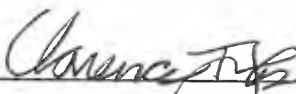
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ch-ihl-kway-uhk Tribe Society in the Province of British Columbia,

Grass 15 Reserve Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**GRASS 15 RESERVE
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Grass 15 Indian reserve has been set apart for the use and benefit of nine First Nations, being Aitchelitz First Nation, Kwaw-kwaw-Apilt First Nation, Shxwax Village First Nation, Skwah, Skowkale First Nation, Soowahlie First Nation, Squiala First Nation, Tzeachten First Nation, and Yakwekwioose First Nation, and those First Nations have each made a delegation law pursuant to paragraph 5(1)(f) of the *First Nations Fiscal Management Act*, delegating their law making power regarding property taxation of the Grass 15 reserve to the Ch-ihl-kway-uhk Tribe Society, each of which laws was approved by the First Nations Tax Commission;

B. Pursuant to its delegated power, the Ch-ihl-kway-uhk Tribe Society may, in respect of Grass 15 reserve, make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenue;

C. The Ch-ihl-kway-uhk Tribe Society has made a property assessment law and a property taxation law for Grass 15 reserve;

D. Subsection 10(2) of the *First Nations Fiscal Management Act* requires that when a property taxation law or a law under paragraph 5(1)(a.1) has been made, at least once each year, a law must be made establishing a budget for the expenditure of revenues raised under those laws; and

E. The Ch-ihl-kway-uhk Tribe Society wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Board of the Ch-ihl-kway-uhk Tribe Society duly enacts as follows:

1. This Law may be cited as the *Grass 15 Reserve Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Grass 15 Reserve Property Assessment Law, 2016*;

“Delegate” means the Ch-ihl-kway-uhk Tribe Society, a society incorporated under the laws of the province of British Columbia with the registration number of S-0038196, and with a civic address of 8A – 7201 Vedder Road, Chilliwack, BC, V2R 4G5;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection ;

“local revenues” means money raised by the Delegate under a local revenue law and payments made to the Delegate in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the Delegate under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Grass 15 Reserve Property Taxation Law, 2016*.

3. The Delegate’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.



4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the Delegate wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, the Delegate must amend this Law in accordance with board of directors procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

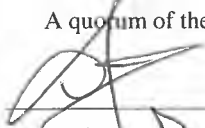
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

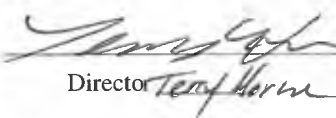
(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

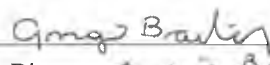
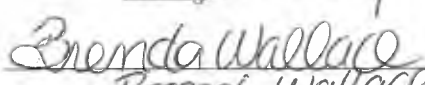
THIS LAW IS HEREBY DULY ENACTED by the board of directors of the Ch-ihl-kway-uhk Tribe Society, as Delegate, on the 1st day of June, 2018, at Chilliwack, in the Province of British Columbia.

A quorum of the Board consists of five (5) members of the Board.


Director David Jimmie

Director Derek Hanson

Director Terry Horne

Director _____


Director Angus Bailey

Director Brenda Wallace

Director _____

Director _____



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$24,945
TOTAL REVENUES	\$24,945

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	\$ 445
2. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	\$22,500
d. Economic Development Program	
3. Contingency Amounts	\$ 2,000
TOTAL EXPENDITURES	\$24,945

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus -- Local revenues carried forward from the previous budget year	\$0
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ch-ihl-kway-uhk Tribe Society in the Province of British Columbia,

Grass 15 Reserve Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**GRASS 15 RESERVE
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Grass 15 Indian reserve has been set apart for the use and benefit of nine First Nations, being Aitchelitz First Nation, Kwaw-kwaw-Apilt First Nation, Shxw̓ha:y Village First Nation, Skwah, Skowkale First Nation, Soowahlie First Nation, Squiala First Nation, Tzeachten First Nation, and Yakwekwioose First Nation, and those First Nations have each made a delegation law pursuant to paragraph 5(1)(f) of the *First Nations Fiscal Management Act*, delegating their law making power regarding property taxation of the Grass 15 reserve to the Ch-ihl-kway-uhk Tribe Society, each of which laws was approved by the First Nations Tax Commission;

B. Pursuant to its delegated power, the Ch-ihl-kway-uhk Tribe Society may, in respect of Grass 15 reserve, make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

C. The Ch-ihl-kway-uhk Tribe Society has made a property assessment law and a property taxation law for Grass 15 reserve; and

D. Subsection 10(1) of the *First Nations Fiscal Management Act* requires that where a property taxation law has been made that, at least once each year, a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve must be made;

NOW THEREFORE the Board of the Ch-ihl-kway-uhk Tribe Society duly enacts as follows:

1. This Law may be cited as the *Grass 15 Reserve Annual Rates Law, 2017*.

2. In this Law:

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

“Assessment Law” means the *Grass 15 Reserve Property Assessment Law, 2016*;

“Delegate” means the Ch-ihl-kway-uhk Tribe Society, a society incorporated under the laws of the province of British Columbia with the registration number of S-0038196, and with a civic address of 8A – 7201 Vedder Road, Chilliwack, BC, V2R 4G5;

“property taxation law” means a law enacted under paragraph 5(1)(a) of the Act by the Delegate;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Grass 15 Reserve Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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



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

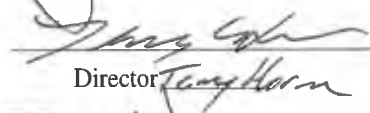
8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by the board of directors of the Ch-ihl-kway-uhk Tribe Society, as Delegate, on the __1st__ day of June, 2018, at Chilliwack, in the Province of British Columbia.

A quorum of the Board consists of five (5) members of the Board.


Director David Jimmie


Director Terry Horn


Director Derek Hanson

Director _____


Director Brenda Wallace


Director Angus Bailey

Director _____

Director _____



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	5.29346	5.51764
Class 2 - Utilities	54.19763	56.83588
Class 5 - Light Industry	12.66518	13.16451
Class 6 - Business and Other	12.99765	13.53587
Class 8 - Recreational Property/Non-Profit Organization	7.54030	7.85778
Class 9 - Farm	30.41650	31.96508



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Kanaka Bar Indian Band in the Province of British Columbia,

Kanaka Bar Indian Band Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 12th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





**KANAKA BAR INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Kanaka Bar Indian Band duly enacts as follows:

1. This Law may be cited as the *Kanaka Bar Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Kanaka Bar Indian Band Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Kanaka Bar Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Kanaka Bar Indian Band Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

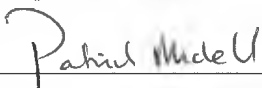
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

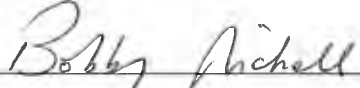
(2) A reference to the Schedule is a reference to the Schedule to this Law.

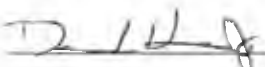
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

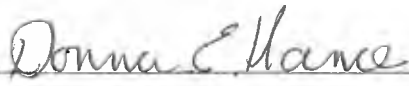
THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of July, 2018, at Kanaka Bar Indian Band, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Patrick Michell


Councillor Bobby Michell


Councillor Daniel Hance


Councillor Donna Hance


Councillor Pauline Michell



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|-----------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 18,245 |
| b. Payments in lieu of taxes | \$307,124 |

TOTAL REVENUES	\$325,369
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PART 2: EXPENDITURES

- | | |
|------------------------------------|-----------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$115,800 |
| b. General Administrative | \$171,627 |
| 2. Other Services | |
| a. Agriculture | \$5,000 |
| b. Summer Youth Program | \$6,783 |
| 3. Contingency Amounts | \$26,159 |

TOTAL EXPENDITURES	\$325,369
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PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|--|-----|
| 1. Accumulated Surplus -- Local revenues carried forward from the previous budget year | \$0 |
|--|-----|

BALANCE	\$0
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Kanaka Bar Indian Band in the Province of British Columbia,

Kanaka Bar Indian Band Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 12th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





**KANAKA BAR INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Kanaka Bar Indian Band duly enacts as follows:

1. This Law may be cited as the *Kanaka Bar Indian Band Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Kanaka Bar Indian Band Property Assessment Law, 2015*;

“First Nation” means the Kanaka Bar Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kanaka Bar Indian Band Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



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

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of July, 2018, at Kanaka Bar Indian Band, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Patrick Michell

Councillor Bobby Michell

Councillor Daniel Hance

Councillor Donna Hance

Councillor Pauline Michell



**SCHEDULE
TAX RATES**

PROPERTY CLASS

**RATE PER 1,000
OF ASSESSED VALUE**

Class 2 – Utilities

25.73317

Class 10 – Regulated Railway Rate

18.7123



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kitselas First Nation in the Province of British Columbia,

Kitselas First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**KITSELAS FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Kitselas First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Kitselas First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Kitselas First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Kitselas First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

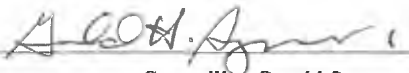
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of May, 2018, at Kitselas Administration, in the Province of British Columbia.

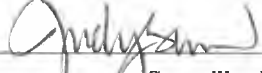
A quorum of Council consists of four (4) members of Council.

Chief Joseph Bevan

Councillor Cyril Bennett-Nabess



Councillor Gerald Seymour



Councillor Judy Gerow



Councillor Clarisa Spencer



Councillor Roxanne Ridler



Councillor Susan Bevan



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$15,986.49
b. CN BC Railway Grant in Lieu	\$28,196.00
c. BC Hydro Annual Community Development Fund	\$2,000.00

TOTAL REVENUES **\$46,182.49**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Other General Government	\$500.00
2. Transportation	
a. Snow and Ice Removal	\$19,682.49
b. Public Transit	\$18,000
3. Environment Health Services	
a. Sewage Collection and Disposal	\$2,000
b. Garbage Waste Collection and Disposal	\$5,000
4. Contingency Amount	\$1,000

TOTAL EXPENDITURES **\$46,182.49**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
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BALANCE **\$0**



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kitselas First Nation in the Province of British Columbia,

Kitselas First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**KITSELAS FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Kitselas First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Kitselas First Nation Property Assessment Law, 2012*;

“First Nation” means the Kitselas First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kitselas First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



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

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of May, 2018, at Kitselas Administration, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Joseph Bevan

Councillor Gerald Seymour

Councillor Clarisa Spencer

Councillor Susan Bevan

Councillor Cyril Bennett-Nabess

Councillor Judy Gerow

Councillor Roxanne Ridler



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value:
Class 2 – Utilities	23.11056
Class 5 - Light Industry	12.29021
Class 6 - Business and Other	10.85788



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the K'ómoks First Nation in the Province of British Columbia,

K'ómoks First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**K'ÓMOKS FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *K'ómoks First Nation Property Assessment Law, 2011*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the K'ómoks First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *K'ómoks First Nation Property Taxation Law, 2011*.

3. The First Nation's annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2018, at Courtenay, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Nicole Rempel


Councillor Joshua Frank


Councillor Melissa Quocksister



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$15,828
TOTAL REVENUES	\$15,828

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$4,000
b. BC Assessment	\$131
2. Protection Services	
a. Firefighting	\$2,636
3. Transportation	
a. Roads and Streets	\$2144
b. snow removal and salt	\$2,000
4. Environment Health Services	
a. Sewage Collection and Disposal	\$3,000
b. Garbage Waste Collection and Disposal	\$2,000
5. Grants:	
a. Home owner grant equivalents:	\$833
6. Contingency Amounts	\$1,242
TOTAL EXPENDITURES	\$17,986

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 2158
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0

BALANCE **\$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment	\$131
b. Town of Comox, fire protection of taxation district	\$2,636



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the K'ómoks First Nation in the Province of British Columbia,

K'ómoks First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**K'ÓMOKS FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *K'ómoks First Nation Property Assessment Law, 2011*;

“First Nation” means the K'ómoks First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *K'ómoks First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3,

(a) where the amount of the tax levied on taxable property in a taxation year is less than two hundred and fifty dollars (\$350.00), and

(b) if the property is class 1 taxable property, no taxpayer for that taxable property is sixty-five (65) years of age or over, the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding sections 3 and 4, where:

(a) the amount of the tax levied on class 1 taxable property in a taxation year is less than two hundred dollars (\$200.00), and

(b) a taxpayer for that taxable property is at least sixty-five (65) years of age, the taxable property shall be taxed at two hundred dollars (\$200) for the taxation year.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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



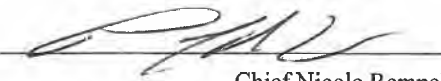
8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

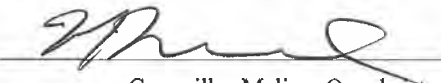
10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2018, at Courtenay, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.


Chief Nicole Rempel


Councillor Joshua Frank


Councillor Melissa Quocksister



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000.00 of Assessed Value
Class 1 – Residential	5.03243
Class 2 – Utilities	27.36786
Class 4 - Major Industry	20.16538
Class 5 - Light Industry	16.42578
Class 6 - Business and Other	13.83799
Class 8 - Recreational Property/Non-Profit Organization	6.17433
Class 9 - Farm	10.30433



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWANTLEN FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Kwantlen First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Kwantlen First Nation Property Assessment Law, 2017*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Kwantlen First Nation, being a band named in the schedule to the Act as required by subsection 10(2) of the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Kwantlen First Nation Property Taxation Law, 2017*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May, 2018, at Kwantlen First Nation IR6 McMillan Island, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.

Chief Marilyn Gabriel

Councillor Tumia Knott

Councillor Les Antone



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 113,939
b. BC Hydro Community Development Fund	3,588
c. Province of BC Railway Agreement	17,000
d. Tax Penalties, Interest and Miscellaneous	<u>3,500</u>
TOTAL REVENUES:	<u>\$ 138,027</u>

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	9,317
b. Other General Government	3,889
2. Protection Services	
a. Policing	13,675
b. Firefighting	4,462
c. Regulatory Measures	237
3. Transportation	
a. Roads and Streets	3,376
b. Public Transit	2,752
4. Recreation and Cultural Services	
a. Recreation	58,210
b. Culture	1,523
c. Other Recreation and Culture	1,696
5. Community Development	
a. Planning and Zoning	1,612
b. Community Planning	1,409
c. Economic Development Program	389
6. Environment Health Services	
a. Recycling	2,505
7. Grants	
a. Homeowner Grants	37,000
8. Contingency Amounts	
a. Contingency Amounts	<u>1,382</u>
TOTAL EXPENDITURES:	\$143,434



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 5,407.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ <u>0.00</u>
BALANCE	\$ <u>0.00</u>

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. District of Mission – for various local services	\$ 42,483.00
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWANTLEN FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Kwantlen First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Kwantlen First Nation Property Assessment Law, 2017*;

“First Nation” means the Kwantlen First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kwantlen First Nation Property Taxation Law, 2017*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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



8. The Schedule attached to this Law forms part of and is an integral part of this Law.
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May, 2018, at Kwantlen First Nation IR6 McMillan Island, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.


Chief Marilyn Gabriel


Councillor Tumia Knott

Councillor Les Antone



PROPERTY CLASS

RATE PER \$1,000 of assessed Value in:

1 Residential	6.18518
2 Utilities	51.46100
4 Major Industry	-
5 Light Industry	-
6 Business and Other	-
8 Recreational Property/Non-Profit Organization	-
9 Farm	-



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwaw Kwaw Apilt First Nation in the Province of British Columbia,

***Kwaw Kwaw Apilt First Nation
Annual Expenditure Law, 2018***

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWAW KWAW APILT FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Kwaw Kwaw Apilt First Nation Property Assessment Law, 2011*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Kwaw Kwaw Apilt First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Kwaw Kwaw Apilt First Nation Property Taxation Law, 2011*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.



8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A Reference to the Schedule is a reference to the Schedule to this law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2018, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.


Chief Betty Henry


Councillor Sandra Joe

Councillor Gilbert Joe



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$177,765
TOTAL REVENUES:	\$177,765

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$97,149
b. General Administrative	\$30,000
c. Other General Government	\$2,775
2. Protection Services	
a. Local Service Agreement	\$26,858
3. Transportation	
a. Local Service Agreement	\$14,195
4. Recreation and Cultural Services	
a. Local Service Agreement	\$15,811
5. Community Development	
a. Local Service Agreement — Planning/Development	\$2,780
6. Environment Health Services	
a. Water Purification and Supply	\$1,200
b. Sewage Collection and Disposal	\$1,250
c. Garbage Waste Collection and Disposal	\$1,500
d. Local Service Agreement — general E.H	\$5,658
e. Local Service Agreement — Water/Sewer	\$11,678
7. Grants	
a. Homeowner Grants	\$62,000



11. Contingency Amounts

a. Contingency Amounts	\$2,060
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TOTAL EXPENDITURES:	\$274,914
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PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from
the previous budget year

\$97,149

2. Accumulated Deficit – Local revenue expenditures carried forward
from the previous budget year

\$ 0

BALANCE

\$ 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. City of Chilliwack for General Municipal Services	\$ 76,980
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwaw Kwaw Apilt First Nation in the Province of British Columbia,

***Kwaw Kwaw Apilt First Nation
Annual Rates Law, 2018***

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWAW KWAW APILT FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Kwaw Kwaw Apilt First Nation Property Assessment Law, 2011*;

“First Nation” means the Kwaw Kwaw Apilt First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kwaw Kwaw Apilt First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

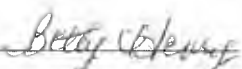
8. The Schedule attached to this Law forms part of and is an integral part of this Law.



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

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of May 2018, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.


Chief Betty Henry


Councillor Sandra Joe

Councillor Gilbert Joe



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value:	
	Improvements	Land
1 Residential	5.29346	5.51764
2 Utilities	54.19763	56.83588
5 Light Industry	12.66518	13.16451



KWAW KWAW APILT FIRST NATION

FINANCIAL ADMINISTRATION LAW

2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Kwaw Kwaw Apilt First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Kwaw Kwaw Apilt First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;



“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

“First Nation” means the Kwaw Kwaw Apilt First Nation;

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;

“First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

“First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;

“fiscal year” means the fiscal year of the First Nation set out in section 24;

“GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

“local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

“local revenue law” means a local revenue law made by the First Nation under the Act;

“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;

“officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;



“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;



(e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.



- (3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

- 10.(1) In this section:



“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.



(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
 - (b) it is a meeting with the auditor.
- (6) The Committee must meet



(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;



- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;



- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and



(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;



(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.



Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;



(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.



PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

- (2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

- (3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.



Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.



Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;



- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.



Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.



(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
 - (a) a trust account must be retained in that account;
 - (b) the local revenue account must be retained in that account; and
 - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off



- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.



(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.



Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not



- (a) carry on business as a proprietor;
 - (b) acquire an interest in a partnership as a general partner; or
 - (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.
- (2) The First Nation may carry on a business that
- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
 - (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.
- (3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities
- (a) do not result in a material liability for the First Nation; or
 - (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.
- (4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

- 61.(1)** The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).
- (2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.
- (3) The First Nation must not give an indemnity unless it is
- (a) authorized under section 105;
 - (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
 - (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.
- (4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:



- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in



- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and



(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and



“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit



the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

- (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and



(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.



Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.



(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and



- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.



Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;



“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation’s tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;



- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,



- (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
- (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;



- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
 - (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

- 98.(1) Without limiting section 53 of the Act, if
- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
 - (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and



(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or



(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.



Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.



- (2) The Council must establish policies or procedures or give directions for
 - (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
 - (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1 - 7, 24, 26, 27, 29, 30, 69 - 74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

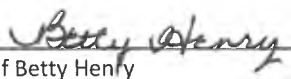
(2) The operative portions of sections 8, 11, 12(1), 18(1), 19(1), 21(1), 22(1), 23(2) and (4), 25, 31(1), 81, 101 – 104 of this Law and the Schedule to this Law come into force on January 1, 2020.

(3) Subject to subsections (1) and (2), this Law comes into force on the earlier of

- (a) the date or dates established by resolution of the Council, and
- (b) the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.



THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of SEPTEMBER 2018, at
Chilliwack, in the Province of BC at a duly called and conducted Council
meeting at which the required quorum of TWO (2) members of Council was present throughout.


Chief Betty Henry


Councillor Sandra Hudson



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and



(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$ 500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.



(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and



- (b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

- 11.** This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;



- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.



PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.



Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwikwetlem First Nation in the Province of British Columbia,

Kwikwetlem First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWIKWETLEM FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Kwikwetlem First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Kwikwetlem First Nation Property Assessment Law, 2017*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Kwikwetlem First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Kwikwetlem First Nation Property Taxation Law, 2017*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018 and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

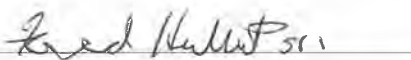
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of May, 2018, at Coquitlam in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.


Chief Ron Giesbrecht


Councillor John Peters


Councillor Fred Hulbert



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,034.00
TOTAL REVENUES	\$1,034.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. BC Assessment Authority	\$1,000.00
2. Contingency	34.00
TOTAL EXPENDITURES	\$1,034.00

PART 3 OPENING BALANCE

1. Surplus	\$0
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BALANCE	\$0
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwikwetlem First Nation in the Province of British Columbia,

Kwikwetlem First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWIKWETLEM FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Kwikwetlem First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Kwikwetlem First Nation Property Assessment Law, 2017*;

“First Nation” means the Kwikwetlem First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kwikwetlem First Nation Property Taxation Law, 2017*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

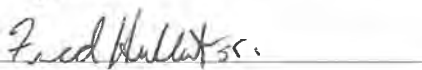
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

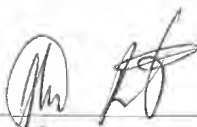


THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of May, 2018, at Coquitlam, in the Province of British Columbia.

A quorum of Council consists of 2 (two) members of Council.


Chief Ron Giesbrecht


Councillor Fred Hulbert


Councillor John Peters



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of Assessed Value
Class 1 – Residential	3.8724
Class 2 – Utilities	56.5159
Class 5 - Light Industry	16.2556
Class 6 - Business and Other	14.5363
Class 8 - Recreational Property/Non-Profit Organization	15.6455
Class 9 - Farm	32.3338



LAKE COWICHAN FIRST NATION
FINANCIAL ADMINISTRATION LAW
2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. Nothing in this Law will be construed so as to abrogate or derogate from any existing aboriginal or treaty rights of the aboriginal peoples of Canada under section 35 of the Constitution Act, 1982; and

C. The Council of the Lake Cowichan First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Lake Cowichan First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Lake Cowichan First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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



- “Commission standards” means the standards established from time to time by the Commission under the Act;
- “Council” means the Council of the First Nation, and includes the Chief;
- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Lake Cowichan First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;



“officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;



(d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;

(e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.



(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:



“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.



(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
 - (b) it is a meeting with the auditor.
- (6) The Committee must meet



(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;



- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;



- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and



(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;



- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.



Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;



(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.



PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

- (2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

- (3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.



Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues;
- (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.



Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;



- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
- (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.



Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.



(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off



- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.



(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.



Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not



- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 105;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:



- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in



- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

- (3) A program referred to in subsection (1) must satisfy the following criteria:
 - (a) the program must be universally available to all members of the First Nation;
 - (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
 - (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and



(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and



“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit



the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and



(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.



Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.



(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and



- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.



Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.



Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;



- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and



- (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;



- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

- 96.** The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
 - (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

- 98.(1)** Without limiting section 53 of the Act, if
- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
 - (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and



(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or



(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.



Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.



- (2) The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

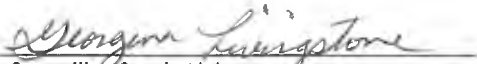
108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of October, 2018, at Lake Cowichan, in the Province of BC at a duly called and conducted Council meeting at which the required quorum of Two (2) members of Council was present throughout.



Chief Councillor Georgiana Livingstone



Councillor Carole Livingstone



Councillor Melanie Livingstone



Councillor



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and



(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.



(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and



- (b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

- 11.** This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;



- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.



PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.



Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Leq'á:mel First Nation in the Province of British Columbia,

Leq'á:mel First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LEQ'A:MEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Leq'a:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'a:mel First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Leq'a:mel First Nation Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Leq'a:mel First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Leq'a:mel First Nation Property Taxation Law, 2009*.

3. The First Nation's annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.



8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

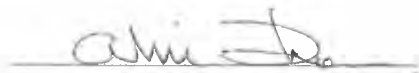
12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

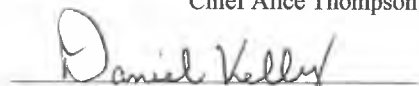
(2) A Reference to the Schedule is a reference to the Schedule to this law.

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

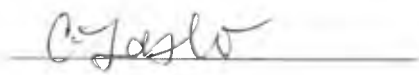
THIS LAW IS HEREBY DULY ENACTED by Council on the 22th day of May, 2018, at Deroche, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.


Chief Alice Thompson

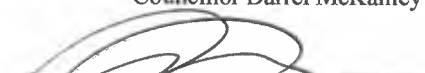

Councillor Daniel Kelly


Councillor Dawn Stryan


Councillor Camielle Laslo


Councillor Sandy McDonald


Councillor Darrel McKamey


Councillor James Paterson



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	\$136,203
b. Other Revenue (Utilities)	\$10,640

TOTAL REVENUES: \$146,843

PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative	\$276,626
b. General Administrative	\$25,000
c. Other General Government	\$10,000

2. Protection Services

a. Local Service Agreement	\$729
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3. Transportation

a. Local Service Agreement	\$4,110
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4. Recreation and Cultural Services

a. Local Service Agreement	\$6,984
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5. Community Development

a. Local Service Agreement	\$3,691
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6. Environment Health Services

a. Garbage Waste Collection and Disposal	\$25,000
b. Local Service Agreement - General E.H.	\$3,039
c. Local Service Agreement - Water/Sewer	\$1,465

7. Other Services

a. Dyking and Drainage	\$9,854
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9. Grants

a. Homeowner Grants	\$42,000
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10. Contingency Amounts



a. Contingency Amounts	\$3,988
TOTAL EXPENDITURES:	\$412,486

PART 3: ACCUMULATED SURPLUS/DEFICIT

-

1. Accumulated Surplus – Local revenues carried forward from
the previous budget year \$265,643

2. Accumulated Deficit – Local revenue expenditures carried forward
from the previous budget year \$ 0

-

BALANCE \$ 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

- | | |
|--|----------|
| a. Fraser Valley Regional District for E9-1-1, Fire, Search and Rescue, Street lighting, Regional Parks, Weed/Mosquito Control, Library and Hospital Services for: | \$20,018 |
| b. Nicomen Island Improvement District Dyking and Drainage | \$9,854 |



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Leq'á:mel First Nation in the Province of British Columbia,

Leq'á:mel First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LEQ'A:MEL FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Leq'a:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'a:mel First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Leq'a:mel First Nation Property Assessment Law, 2009*;

“First Nation” means the Leq'a:mel First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Leq'a:mel First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

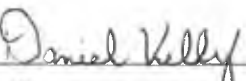


9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22th day of May, 2018, at Deroche, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.


Chief Alice Thompson


Councillor Daniel Kelly


Councillor Dawn Stryan


Councillor Camielle Laslo

Councillor Sandy McDonald


Councillor Darrel McKamey


Councillor James Paterson



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value:
	Rate
1 Residential	3.46203
2 Utilities	23.14721
9 Farm	9.09843
10 Regulated Railway	17.22560



Leq'á:mel First Nation

Financial Administration Law

2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting the financial administration of the First Nation; and

B. The Council of Leq'á:mel First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Leq'á:mel First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Leq'á:mel First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

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

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;



- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Leq’á:mel First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;



“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.



(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.



PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.



(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member’s term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member’s term of office.



Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.



Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and



- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:



- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;



- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:



- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

- (2) The organization chart under subsection (1) must include the following information:
- (a) all governance, management and administrative systems of the First Nation;
 - (b) the organization of the systems described in paragraph (a), including the linkages between them;
 - (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
 - (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.



(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;



- (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify



- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues;
- (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.



Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.



- (2) The First Nation must establish the following accounts in a financial institution:
- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
 - (b) a local revenue account for money from local revenues;
 - (c) a trust account if the First Nation has money held in trust;
 - (d) a land and resources account for money from revenues from the First Nation's lands; and
 - (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

- (2) The senior financial officer
- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
 - (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.



(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.



(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or



- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.



Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.



(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or



- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

- (3) The First Nation must not give an indemnity unless it is
 - (a) authorized under section 105;
 - (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
 - (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.



(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;



- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.



Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.



Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

- (3) The quarterly financial statements in subsection (1) must be
 - (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
 - (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.



(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of



(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.



(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must



- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.
- (3) The senior manager must provide the annual report referred to in subsection (1)
 - (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.



(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.



Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;



“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 92;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation’s tangible capital assets that identifies each of these assets and includes the following information:



- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out



- (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
- (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;



- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
 - (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

- 98.(1) Without limiting section 53 of the Act, if
- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
 - (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board
 - (i) the powers and authorities described in subsection 53(2) of the Act, and
 - (ii) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.



(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board
 - (i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
 - (ii) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.



(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.



(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

“indemnify” means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.



(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. This Law comes into force on the day after it is approved by the Board under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of May, 2018, at Deroche, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Alice Thompson

Councillor Daniel Kelly

Councillor Daniel Kelly

Councillor Dawn Styran

Councillor Dawn Styran

Councillor Sandy McDonald

Councillor Sandy McDonald

Councillor Camielle Laslo

Councillor Camielle Laslo

Councillor Darrel McKarney

Councillor James Paterson



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.



(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

- (i) normal protocol exchanges or social obligations associated with the councillor's office,
- (ii) normal exchanges common to business relationships, or
- (iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than one hundred dollars (\$100.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lheidli T'enneh in the Province of British Columbia,

Lheidli T'enneh First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LHEIDLI T'ENNEH FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lheidli T'enneh First Nation duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh First Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Lheidli T'enneh First Nation Property Assessment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lheidli T'enneh First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Lheidli T'enneh First Nation Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2018, at Shelley, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dominic Frederick

Councillor Dolleen Logan

Councillor Shirley Gustason

Councillor Vanessa West

Councillor Clayton Pountney



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 45,216.88
b. Payments received in lieu of taxes – BC Hydro CDF	\$ 26,245.00
c. Payments received in lieu of taxes – Provincial Railway Grant	\$ 7,068.88
TOTAL REVENUES	\$ 78,530.76

PART 2: EXPENDITURES

1. General Government Expenditures	
b. General Administrative	8,500.00
c. Other General Government	14,500.00
2. Transportation	
a. Roads and Streets	15,000.00
b. Snow and Ice Removal	15,000.00
3. Recreation and Cultural Services	
a. Recreation	1,200.00
b. Culture	1,200.00
4. Environment Health Services	
a. Water Purification and Supply	2,000.00
b. Sewage Collection and Disposal	9,385.00
c. Garbage Waste Collection and Disposal	7,500.00
5. Contingency	4,245.76
TOTAL EXPENDITURES	\$ 78,530.76

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lheidli T'enneh in the Province of British Columbia,

Lheidli T'enneh First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LHEIDLI T'ENNEH FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lheidli T'enneh First Nation duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh First Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Lheidli T'enneh First Nation Property Assessment Law, 2013*;

“First Nation” means the Lheidli T'enneh First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lheidli T'enneh First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than hundred dollars (\$ 100), the taxable property shall be taxed at hundred dollars (\$ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



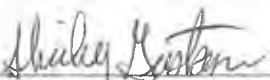
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2018, at Shelley, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Dominic Frederick

Councillor Dolleen Logan


Councillor Shirley Gustason

Councillor Vanessa West


Councillor Clayton Pountney



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER 1000 Of Assessed Value
Class 1 – Residential	
Class 2 - Utilities	26.10825
Class 4 - Major Industry	18.94181
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 – Farm	



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Lhtako Dene Nation in the Province of British Columbia,

Lhtako Dene Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 12th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LHTAKO DENE NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lhtako Dene Nation duly enacts as follows:

1. This Law may be cited as the *Lhtako Dene Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Lhtako Dene Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lhtako Dene Nation, being a band named in the schedule to the Act.

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act; as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Lhtako Dene Nation Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2018, and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

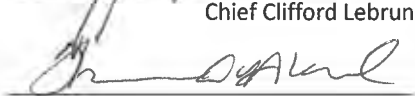
10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of June, 2018, at Quesnel, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.


Chief Clifford Lebrun

Councillor Wanda Aldred


Councillor Raymond Aldred

Councillor Denise Paul



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax \$16,406

TOTAL REVENUES: \$16,406

PART 2: EXPENDITURES

1. General Government Expenditures

a. General Administrative \$14,766

2. Contingency Amounts

a. Contingency Amounts \$1,640

TOTAL EXPENDITURES: \$16,406

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from
the previous budget year

\$ 0

2. Accumulated Deficit – Local revenue expenditures carried forward
from the previous budget year

\$ 0

BALANCE \$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Lhtako Dene Nation in the Province of British Columbia,

Lhtako Dene Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 12th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LHTAKO DENE NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lhtako Dene Nation duly enacts as follows:

1. This Law may be cited as the *Lhtako Dene Nation Annual Rates Law, 2018*.

2. In this Law:

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

“Assessment Law” means the *Lhtako Dene Nation Property Assessment Law, 2016*;

“First Nation” means the Lhtako Dene Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lhtako Dene Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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



THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of June, 2018, at Quesnel, in the Province of British Columbia.

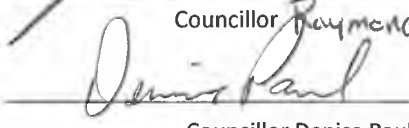
A quorum of Council consists of Three (3) members of Council.



Chief Clifford Lebrun



Councillor Wanda Aldred


Councillor Raymond Aldred

Councillor Denise Paul



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value:
1 Residential	10.90943
2 Utilities	62.72174
4 Major Industry	87.33731
5 Light Industry	40.07948
6 Business and Other	25.80866
8 Recreational Property/Non-Profit Organization	20.37166
9 Farm	10.99073



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia the 10th day of August, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**LIL'WAT NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Expenditure Law, 2018*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Lil'wat Nation Property Assessment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lil'wat Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Lil'wat Nation Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning January 1, 2018, and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of July, 2018, at Mount Currie, in the Province of British Columbia.

A quorum of Council consists of seven (7) members of Council.

Chief Dean Nelson

Chief Leonard Andrew

Councillor Rosemary Stager

Councillor Vaughan Gabriel

Councillor Tara Smith

Councillor Maxine Bruce

Councillor Helena Edmonds

Councillor Lois Joseph

Councillor Joshua Anderson

Councillor Alphonse Wallace

Councillor Martina Pierre

Councillor Greg Bikadi

Councillor Felicity Nelson



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$26,894.33
TOTAL REVENUES	\$26,894.33

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$1,050.00
b. Other General Government	\$ 787.50
2. Environment Health Services	
a. Water Purification and Supply	\$11,492.83
b. Sewage Collection and Disposal	\$8,420.00
c. Garbage Waste Collection and Disposal	\$8,420.00
3. Contingency Amount	\$1,050.00
TOTAL EXPENDITURES	\$31,220.33

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$4,326.00
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia the 10th day of August, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**LIL'WAT NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Rates Law, 2018*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Lil'wat Nation Property Assessment Law, 2013*.

"First Nation" means the Lil'wat Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lil'wat Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred fifty dollars (\$350.00), the taxable property shall be taxed at three hundred fifty dollars (\$350.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of July, 2018, at Mount Currie,
in the Province of British Columbia

A quorum of Council consists of seven (7) members of Council.

Chief Dean Nelson

Chief Leonard Andrew

Councillor Rosemary Stager

Councillor Vaughan Gabriel

Councillor Tara Smith

Councillor Maxine Bruce

Councillor Helena Edmonds

Councillor Lois Joseph

Councillor Joshua Anderson

Councillor Alphonse Wallace

Councillor Martina Pierre

Councillor Greg Bikadi

Councillor Felicity Nelson



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 – Residential	3.742200
Class 2 – Utilities	20.66750
Class 5 - Light Industry	11.258593
Class 6 - Business and Other	13.26391



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia the 21st day of December, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**LIL'WAT NATION
ANNUAL EXPENDITURE LAW, 2017**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Expenditure Law, 2017*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *MCIB Assessment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lil'wat Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *MCIB Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of December, 2017, at Mount Currie, in the Province of British Columbia.

A quorum of Council consists of seven (7) members of Council.

Chief Dean Nelson

Chief Leonard Andrew

Councillor Rosemary Stager

Councillor Vaughan Gabriel

Councillor Tara Smith

Councillor Maxine Bruce

Councillor Helena Edmonds

Councillor Lois Joseph

Councillor Joshua Anderson

Councillor Alphonse Wallace

Councillor Martina Pierre

Councillor Greg Bikadi

Councillor Felicity Nelson



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$22,248
TOTAL REVENUES	\$22,248

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$1,000
b. General Administrative	
c. Other General Government (BCAA)	\$ 750
2. Environment Health Services	
a. Water Purification and Supply	\$7,498
b. Sewage Collection and Disposal	\$6,000
c. Garbage Waste Collection and Disposal	\$6,000
d. Recycling	
e. Other Environmental Services	
3. Contingency Amount	\$1,000
TOTAL EXPENDITURES	\$22,248

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ -
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ -
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia the 21st day of December, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**LIL'WAT NATION
ANNUAL RATES LAW, 2017**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Rates Law, 2017*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *MCIB Assessment Law, 2013*;

"First Nation" means the Lil'wat Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *MCIB Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$350), the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

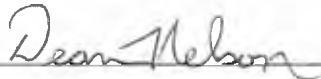
8. The Schedule attached to this Law forms part of and is an integral part of this Law.

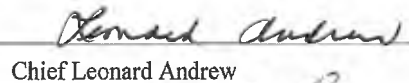


9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

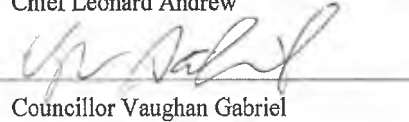
THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of December, 2017, at Mount Currie, in the Province of British Columbia.

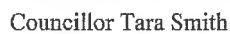
A quorum of Council consists of seven (7) members of Council.


Chief Dean Nelson

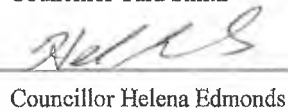

Chief Leonard Andrew

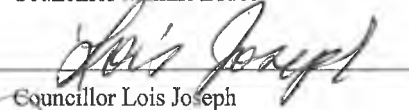

Councillor Rosemary Stager


Councillor Vaughan Gabriel

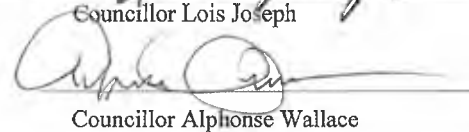

Councillor Tara Smith


Councillor Maxine Bruce


Councillor Helena Edmonds

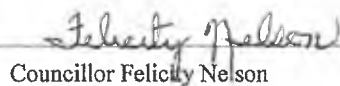

Councillor Lois Joseph


Councillor Joshua Anderson


Councillor Alphonse Wallace


Councillor Martina Pierre


Councillor Greg Bikadi


Councillor Felicity Nelson



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER 1,000 of Assessed Value
Class 1 – Residential	3.6725
Class 2 – Utilities	20.2822
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	13.6410
Class 8 – Recreational/Non-Profit	
Class 9 – Farm	



LÍL'WAT NATION

FINANCIAL ADMINISTRATION LAW, 2016



Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

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Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting the financial administration of the First Nation;

B. The Council of the Lil'wat Nation considers it to be in the best interests of the Lil'wat Nation to make a law for such purposes;

C. The Council of the Lil'wat Nation enacted the *Lil'wat Nation Financial Administration Law, 2015* on March 24, 2015 and received compliance approval of the law from the FMB on March 31, 2015; and

D. The Council of the Lil'wat Nation now desires to repeal the *Lil'wat Nation Financial Administration Law, 2015* and to request compliance approval of this *Lil'wat Nation Financial Administration Law, 2016* from the FMB under section 9 of the Act,

NOW THEREFORE, the Council of the Lil'wat Nation enacts as follows:

PART VI - Citation

Citation

1. This Law may be cited as the *Lil'wat Nation Financial Administration Law, 2016*.

PART VII - Interpretation and Application

Definitions

- 2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual budget" means the annual budget of the Lil'wat Nation that has been approved by the Council;

"annual financial statements" means the annual financial statements of the Lil'wat Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under an annual budget to the purposes for which it may be used;

"auditor" means the independent auditor of the Lil'wat Nation appointed under section 71;

"borrowing member" means a First Nation that has been accepted as a borrowing member under subsection 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"capital project" means the construction, rehabilitation or replacement of the Lil'wat Nation's tangible capital assets and any other major capital projects funded by local revenues in which the Lil'wat Nation or its related bodies are investors;



Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

"Chair" means the chair of the Finance and Audit Committee appointed under section 12;

"chief administrative officer" means the person appointed chief administrative officer under section 17;

"code" means a Land Code, or an Election Code adopted by the Lil'wat Nation under the *Indian Act*;

"Council" means the Council of the Lil'wat Nation;

"Councillor" means a member of the Council of the Lil'wat Nation elected in accordance with the *Lil'wat Nation Election Code*, and, for greater certainty, includes the Political Chief and the Cultural Chief of the Lil'wat Nation;

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the Lil'wat Nation in accordance with GAAP;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 11;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the Lil'wat Nation;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Lil'wat Nation's financial statements;

"financial institution" means the FNFA, a bank, or credit union;

"financial records" means all records respecting the financial administration of the Lil'wat Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"fiscal year" means the fiscal year of the Lil'wat Nation set out in section 23;

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" means the standards established from time to time by the FMB under the Act;

"FNFA" means the First Nations Finance Authority established under the Act;

"FNTC standards" means the standards established from time to time by the First Nations Tax Commission under the Act;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or



Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"Land Code" means a land code adopted by the Lil'wat Nation under the *First Nations Land Management Act*;

"Leadership Policy" means the Lil'wat Nation Leadership Policy adopted by the Council on July 26, 2011;

"life-cycle management program" means the program of inspection, review and planning for management of the Lil'wat Nation's tangible capital assets as described in section 86;

"Lil'wat Nation" means the Lil'wat Nation, being a band named in the schedule to the Act;

"Lil'wat Nation law" means any law, including any by-law or code, of the Lil'wat Nation made by the Council or the membership of the Lil'wat Nation;

"Lil'wat Nation official" means a current or former Councillor, officer or employee of the Lil'wat Nation;

"Lil'wat Nation's financial assets" means all money and other financial assets of the Lil'wat Nation;

"Lil'wat Nation's lands" means all reserves of the Lil'wat Nation within the meaning of the *Indian Act*;

"Lil'wat Nation's records" means all records of the Lil'wat Nation respecting its governance, management, operations and financial administration;

"Lil'wat Nation's tangible capital assets" means all non-financial assets of the Lil'wat Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis,

(d) are not for sale in the ordinary course of operations, and

(e) have a historical cost of at least \$25 000;

"local revenue law" means a local revenue law made by the Lil'wat Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 24;

"natural resources" means any material on or under the Lil'wat Nation's lands in their natural state which when extracted has economic value;



Lil'wat Nation Financial Administration Law, 2016

Approved by the Council on February 23, 2016

"officer" means the chief administrative officer, senior financial officer, tax administrator and any other employee of the Lil'wat Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"related body" means

- (a) any agency of the Lil'wat Nation,
- (b) any corporation in which the Lil'wat Nation has a material or controlling interest,
- (c) any partnership in which the Lil'wat Nation or another related body of the Lil'wat Nation is a partner with a material or controlling interest, or
- (d) a trust of the Lil'wat Nation;

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria, dividends, and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits;

"replacement" includes substitution, in whole or in part, with another of the Lil'wat Nation's tangible capital assets;

"reportable expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses;

"senior financial officer" means the person appointed senior financial officer under section 18;

"special purpose report" means a report described in section 70;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.



Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (c) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;
- (d) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and
- (e) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the Lil'wat Nation community centre, and on the Lil'wat Nation's website.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least seven (7) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;



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- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another Lil'wat Nation law, other than a Land Code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the Lil'wat Nation.

PART VIII - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the Lil'wat Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Lil'wat Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the Chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of annual budgets and financial statements of the Lil'wat Nation; and
- (d) the approval of borrowing of the Lil'wat Nation.

(3) The Council must take all reasonable steps to ensure that the Lil'wat Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Lil'wat Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsections (2) and (3), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Lil'wat Nation.



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(2) For clarity, Council policies, procedures and directions are not valid unless they have been approved by a quorum of the Council at a duly convened meeting, with the approval recorded in the minutes.

(3) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Lil'wat Nation assets.

(4) The Council must establish policies and procedures respecting the avoidance and mitigation of conflicts of interest including the following:

(a) defining the private interests of Councillors, officers, employees, committee members, contractors and agents that could result in a conflict of interest;

(b) requiring the disclosure of actual or potential conflicts of interest as they arise and keeping of records of such disclosures;

(c) specifying restrictions on the acceptance of gifts and benefits by any person referred to in paragraph (a) that might reasonably be seen to have been offered in order to influence the making of a decision by that person;

(d) prohibiting any person referred to in paragraph (a) who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of Councillors are to be addressed.

(5) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the Lil'wat Nation that are in conflict with this Law, the Act or GAAP.

(6) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(7) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10. Annually the senior financial officer must prepare a report separately listing the remuneration paid and reportable expenses reimbursed by the Lil'wat Nation, and by any entity, to each Councillor, whether such amounts are paid to the Councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Finance and Audit Committee Established

11.(1) The Finance and Audit Committee of the Lil'wat Nation is established to provide the Council with advice and recommendations in order to support the Council's decision-making process respecting the financial administration of the Lil'wat Nation.



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(2) The Council must appoint not less than three (3) members of the Finance and Audit Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the Lil'wat Nation government that could, in the opinion of the Council, reasonably interfere with the exercise of independent judgment as a member of the Finance and Audit Committee; and

(b) an individual does not have a financial relationship with the Lil'wat Nation government as a result of the individual's receipt of the following from the Lil'wat Nation:

- (i) remuneration for acting in his or her capacity as a Councillor or as a member of any Lil'wat Nation committee,
- (ii) fixed retirement compensation,
- (iii) payments or benefits paid in common to all Lil'wat Nation members,
- (iv) payments or benefits paid under a program or service universally accessible to Lil'wat Nation members on published terms and conditions, or
- (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

(4) The following individuals are not eligible to be members of the Finance and Audit Committee:

- (a) an individual who is an employee of the Lil'wat Nation;
- (b) an individual who has an immediate family member who is an officer;
- (c) an individual who provides consulting, advisory or other services to the Lil'wat Nation or its related bodies as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to the Lil'wat Nation or its related bodies as a contractor; or
- (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the Lil'wat Nation or its related bodies.

(5) The Council must establish policies or procedures or give directions

- (a) setting criteria to determine if an individual is eligible to be a member of the Finance and Audit Committee and is independent;
- (b) requiring confirmation, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and is independent; and



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(c) requiring each member of the Finance and Audit Committee annually to sign a statement confirming that the member continues to be eligible to be a member of the Finance and Audit Committee and is independent.

(6) At least two (2) of the Finance and Audit Committee members must be Councillors.

(7) Subject to subsection (9), the Finance and Audit Committee members must be appointed to hold office for staggered terms as follows:

(a) Councillor members must be appointed to the Finance and Audit Committee for terms of not less than four (4) complete fiscal years, as soon as practicable following their election to the Council, and must serve to the end of their Council term; and

(b) non-Councillor members must be appointed to the Finance and Audit Committee in non-election years, at a point that is half-way between elections, and must serve

(i) a two-(2) year term for the inaugural term after the establishment of the Finance and Audit Committee, and

(ii) four-(4) year terms thereafter.

(8) A Finance and Audit Committee member may be removed from office by the Council if

(a) the member has unexcused absences from three (3) scheduled meetings of the Finance and Audit Committee;

(b) in the case of a Councillor member of the Finance and Audit Committee, the member is not re-elected to the Council;

(c) the member is convicted of a criminal offence related to theft, fraud, corruption, or breach of trust;

(d) the member is in breach of this Law, the Act, or policies, procedures or directions of the Council; or

(e) the Chair recommends removal.

(9) If a Finance and Audit Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Finance and Audit Committee member to hold office for the remainder of the first member's term of office.

(10) If a Finance and Audit Committee member is unable to attend or participate in a Finance and Audit Committee meeting due to personal circumstances or a conflict of interest, and the member's absence will leave the Finance and Audit Committee without a quorum, the Council may appoint an alternate member to participate as needed, provided that the person appointed as an alternate member

(a) is a Councillor; and



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- (b) satisfies all of the requirements set out in this Law for being a member of the Finance and Audit Committee.

Chair and Vice-Chair

12. (1) The Council must appoint a Chair and a vice-chair of the Finance and Audit Committee, one of whom must be a Councillor.

- (2) If the Council appoints a non-Councillor as Chair,
 - (a) the Council must send to the Chair notices and agendas of all Council meetings;
 - (b) on request of the Chair, the Council must provide the Chair with any materials or information provided to the Council respecting matters before it; and
 - (c) the Chair may attend and speak at Council meetings.

Finance and Audit Committee Procedures

13.(1) The quorum of the Finance and Audit Committee is fifty percent (50%) of the total number of Finance and Audit Committee members, including at least one (1) Councillor.

(2) Except where a Finance and Audit Committee member is not permitted to participate in a decision because of a conflict of interest, every Finance and Audit Committee member has one (1) vote in all Finance and Audit Committee decisions.

(3) In the event of a tie vote in the Finance and Audit Committee, the Chair may cast a second tie-breaking vote.

(4) Subject to subsection (5), the chief administrative officer and the senior financial officer must be notified of all Finance and Audit Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief administrative officer or the senior financial officer may be excluded from all or any part of a Finance and Audit Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the chief administrative officer or the senior financial officer; or
- (b) it is a meeting with the auditor.

(6) The Finance and Audit Committee must meet

- (a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Finance and Audit Committee; and
- (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.



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(7) The Finance and Audit Committee must provide minutes of its meetings to the Council, together with a briefing note, and must report to the Council on the substance of each Finance and Audit Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Finance and Audit Committee may make rules for the conduct of its meetings.

(9) After consultation with the chief administrative officer, the Finance and Audit Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Finance and Audit Committee must carry out the following activities in respect of the financial administration of the Lil'wat Nation:

- (a) annually reviewing, and recommending to the Council for approval, multi-year financial plans;
- (b) reviewing draft annual budgets and recommending them to the Council for approval;
- (c) on an ongoing basis, monitoring the financial performance of the Lil'wat Nation against the annual budget and reporting any significant variations to the Council; and
- (d) reviewing the quarterly financial statements and recommending them to the Council for approval.

(2) The Finance and Audit Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the Lil'wat Nation that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

15. The Finance and Audit Committee must carry out the following audit activities in respect of the financial administration of the Lil'wat Nation:

- (a) making recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receiving assurances on the independence of a proposed or appointed auditor;
- (c) reviewing and making recommendations to the Council on the planning, conduct and results of audit activities;
- (d) reviewing and making recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically reviewing and making recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers and employees of the Lil'wat Nation;



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- (f) monitoring financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conducting a review of this Law under section 98 and, where appropriate, recommending amendments to the Council; and
- (h) periodically reviewing and making recommendations to the Council on the terms of reference of the Finance and Audit Committee.

Council Assigned Responsibilities

16. The Council may assign to the Finance and Audit Committee the following activities in respect of the financial administration of the Lil'wat Nation:

- (a) developing, and recommending to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) preparing, and recommending to the Council for approval, cash management plans;
- (c) reviewing and reporting to the Council on the financial content of any Lil'wat Nation reports;
- (d) reviewing, monitoring and reporting to the Council on the appropriateness of the Lil'wat Nation's accounting and financial reporting systems, policies and practices;
- (e) reviewing, and recommending to the Council for approval, any proposed significant changes in the Lil'wat Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) monitoring the collection and receipt of the Lil'wat Nation's financial assets, including debts owed to the Lil'wat Nation;
- (g) reviewing and reporting to the Council on the Lil'wat Nation's risk management policies and control and information systems and, where appropriate, recommending improvements to the Council;
- (h) reviewing the adequacy of security of information, information systems and recovery plans and, where appropriate, recommending improvements to the Council;
- (i) monitoring compliance with the legal obligations of the Lil'wat Nation, including legislative, regulatory and contractual obligations, and reporting to the Council;
- (j) reviewing and reporting to the Council on the adequacy of financial administration personnel and resources;
- (k) reviewing, monitoring and reporting to the Council on the adequacy and appropriateness of the Lil'wat Nation's insurance coverage respecting significant Lil'wat Nation risks; and
- (l) reviewing, monitoring and reporting to the Council on material litigation and its impact on financial administration and reporting.



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DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council must appoint a person as chief administrative officer of the Lil'wat Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Lil'wat Nation, including the following duties related to the financial administration system:

- (a) developing and recommending to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Lil'wat Nation;
- (b) preparing and recommending to the Council for approval, descriptions of the powers, duties and functions of all employees of the Lil'wat Nation;
- (c) hiring the employees of the Lil'wat Nation, as the chief administrative officer considers necessary, and setting the terms and conditions of their employment;
- (d) overseeing, supervising and directing the activities of all officers and employees of the Lil'wat Nation;
- (e) recommending to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls;
- (f) overseeing and administering the contracts of the Lil'wat Nation;
- (g) preparing, recommending to the Council and maintaining and revising as necessary the organization chart referred to in section 20;
- (h) working together with the senior financial officer, preparing the multi-year financial plan;
- (i) working together with the senior financial officer, identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;
- (j) working together with the senior financial officer, monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (i) taking into consideration the cost of implementing those controls;
- (k) overseeing the strategic planning process;
- (l) overseeing the financial administration system, including ensuring that the Council and the Finance and Audit Committee receive financial reports in accordance with this Law;
- (m) performing any other duties of the chief administrative officer under this Law; and



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(n) carrying out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief administrative officer's duties specified in this Law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions

(a) to an officer or employee of the Lil'wat Nation; and

(b) with the approval of the Council, to a contractor or agent of the Lil'wat Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

18.(1) The Council must appoint a person as senior financial officer of the Lil'wat Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the Lil'wat Nation, including the following duties:

(a) ensuring the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) administering and maintaining all charts of accounts of the Lil'wat Nation;

(c) working together with the tax administrator, administering and maintaining the local revenue account;

(d) working together with the tax administrator, preparing the draft annual budgets and any draft amendments to the component of the annual budget respecting the Lil'wat Nation's local revenue account;

(e) preparing the monthly financial information required in section 66, the quarterly financial statements required in section 67 and the draft annual financial statements required in sections 68 and 69;

(f) preparing the financial components of reports to the Council;

(g) working together with the chief administrative officer, preparing the multi-year financial plan;

(h) working together with the chief administrative officer, identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

(i) working together with the chief administrative officer, monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (h), taking into consideration the cost of implementing those controls;



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- (j) actively monitoring compliance with any agreements and funding arrangements entered into by the Lil'wat Nation;
- (k) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;
- (l) administering and supervising the maintenance of the records of all receipts and expenditures of the Lil'wat Nation to facilitate the annual audit;
- (m) actively monitoring compliance with the Act, this Law, any other applicable Lil'wat Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the Lil'wat Nation, other than those matters that are the responsibility of the tax administrator under this Law, another Lil'wat Nation law or the Act;
- (n) preparing or providing any documentation and financial information required by the Council or the Finance and Audit Committee to discharge their responsibilities;
- (o) evaluating the financial administration systems of the Lil'wat Nation and recommending improvements;
- (p) developing and recommending procedures for the safeguarding of assets and ensuring approved procedures are followed;
- (q) developing and recommending procedures for identifying and mitigating financial reporting and fraud risks and ensuring approved procedures are followed;
- (r) performing any other duties of the senior financial officer under this Law; and
- (s) carrying out any other activities specified by the chief administrative officer that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the chief administrative officer, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the Lil'wat Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) The tax administrator reports to the senior financial officer in respect of the performance of any of the tax administrator's duties or functions under the local revenue laws, the Act, and this Law, including the following duties:

- (a) working together with the senior financial officer, managing the local revenues and the local revenue account on a day-to-day basis; and
- (b) working together with the senior financial officer, preparing the draft annual budgets and any draft amendments to the component of the annual budget respecting local revenues;



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- (c) recommending to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, providing advice to the chief administrative officer, senior financial officer, Finance and Audit Committee and the Council respecting local revenues matters;
- (e) monitoring compliance with the Act, the local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) performing any other duties of the tax administrator under this Law.

(2) With the approval of the chief administrative officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the Lil'wat Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart that sets out the governance, management, and administrative systems of the Lil'wat Nation, including Council, Finance and Audit Committee, officer and employee positions; lines of authority; roles and responsibilities; programs and activities; and the linkages between them.

(2) On request, the chief administrative officer must make available to a Councillor, a member of the Finance and Audit Committee, a member of a Council committee, an officer, employee or contractor or agent of the Lil'wat Nation and a member of the Lil'wat Nation, a copy of the organization chart under subsection (1).

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the Lil'wat Nation, a Councillor must

- (a) comply with this Law, the Act, any other applicable Lil'wat Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the Lil'wat Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the policies and procedures established by the Council for the avoidance and mitigation of those conflicts, including annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a Councillor has contravened this section, the Council may



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- (a) remove the Councillor from their portfolio;
- (b) withhold the Councillor's honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under the Leadership Policy or an Election Code;
and
- (e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, and Contractors

22.(1) This section applies to

- (a) officers, employees, contractors and agents of the Lil'wat Nation;
- (b) persons acting under the delegated authority of the Council or the Lil'wat Nation; and
- (c) non-Councillor members of committees of the Council or the Lil'wat Nation.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the Lil'wat Nation, that person must

- (a) comply with this Law, the Act, any other applicable Lil'wat Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the policies and procedures established by the Council for the avoidance and mitigation of those conflicts, including to disclose soon as practicable any circumstances which could result in a conflict of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the Lil'wat Nation;
- (b) the terms of every contract of a contractor of the Lil'wat Nation;
- (c) the terms of appointment of every member of a committee who is not a Councillor; and
- (d) the terms of appointment of every agent of the Lil'wat Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked;



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- (d) the appointment of an agent may be revoked; and
- (e) the Lil'wat Nation may use any legal means available to it to remedy the situation.

PART IX - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the Lil'wat Nation is April 1 to March 31 of the following year.

Multi-Year Financial Plan

24. On or before March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the next four (4) fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash;
- (g) includes a five-year cash-flow projection; and
- (h) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 25.(1) The annual budget must encompass all the operations for which the Lil'wat Nation is responsible and must identify

- (a) anticipated revenues segregated by significant category, including local revenues, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures segregated by significant category, including local revenues, with estimates of the amount of expenditure from each category; and
- (c) any anticipated surplus or authorized deficit and the application of year-end surplus.



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(2) If the Lil'wat Nation has a Land Code in force, then the revenue category of moneys derived from the Lil'wat Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Lil'wat Nation's lands.

Budget and Planning Process Schedule

26.(1) On or before March 31 of each year, the Council must review and approve the annual budget for the Lil'wat Nation for the next fiscal year.

(2) In order to meet the March 31 deadline at subsection (1),

(a) the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year;

(b) the Finance and Audit Committee must review the draft annual budget and recommend an annual budget to the Council for approval; and

(c) the Finance and Audit Committee must review the draft multi-year financial plan and recommend a multi-year financial plan to the Council for approval,

within a timeframe that allows adequate time for Council review and approval of the annual budget and multi-year financial plan on or before March 31.

(3) In the event that there is a substantial change in the forecasted revenues or expenditures respecting local revenues,

(a) the senior financial officer, in consultation with the tax administrator, must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the Lil'wat Nation's local revenue account, on or before June 15;

(b) the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the Lil'wat Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval, on or before June 30; and

(c) the Council must approve the amendment of the component of the annual budget respecting the Lil'wat Nation's local revenue account, on or before July 31.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the Lil'wat Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the Lil'wat Nation.



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Amendments to Annual Budgets

28.(1) The annual budget of the Lil'wat Nation must not be changed without the approval of the Council.

(2) Subject to subsection 26(3) and section 35, unless there is a substantial change in the forecasted revenues or expenses of the Lil'wat Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Lil'wat Nation.

Local Revenue Account Budget Requirements

29. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the Lil'wat Nation unless the account is

- (a) in the Lil'wat Nation's legal name;
- (b) opened in a financial institution; and
- (c) authorized by any two (2) of the following persons:
 - (i) a Councillor with signing authority,
 - (ii) the chief administrative officer, and
 - (iii) the senior financial officer.

(2) The Lil'wat Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) or (c);
- (b) a local revenue account for money from local revenues; and
- (c) a tangible capital asset reserve account for money set aside for purposes of section 84.

(3) The Lil'wat Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Lil'wat Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must exercise due diligence to ensure the safekeeping of all money received by the Lil'wat Nation.



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(2) The senior financial officer must exercise due diligence to ensure that

(a) all money received by the Lil'wat Nation is deposited, as soon as practicable, into the accounts described in section 30; and

(b) no payment from an account described in section 30 is authorized unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The Lil'wat Nation must not enter into an agreement or undertaking that requires the Lil'wat Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The chief administrative officer may approve an expenditure for an emergency purpose that was not anticipated in the annual budget if the expenditure is not expressly prohibited by or under this Law or another Lil'wat Nation law.

(2) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the annual budget to include the expenditure.

(3) Subsection (1) does not give the chief administrative officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.



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Appropriations

36.(1) An amount that is appropriated in an annual budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Lil'wat Nation in relation to an appropriation must not exceed the amount specified in the annual budget for the Lil'wat Nation for that appropriation.

Payments after Fiscal Year-End

37.(1) Money appropriated in an annual budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(7) The tax administrator must authorize payment out of a local revenue account.



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(8) Subject to subsection (7), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

DIVISION 4 - General Matters

Advances

39.(1) The chief administrative officer or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

40. If the Lil'wat Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the allocation from which the agreement will be paid even if the fiscal year for which it was allocated has ended.

Deposit Money

41. Money received by the Lil'wat Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with the agreement under which the deposit has been paid.

Interest

42.(1) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account;
- (c) the tangible capital asset reserve account must be retained in that account; and
- (d) all other accounts of the Lil'wat Nation must be deposited in the general account referred to in paragraph 30(2)(a).

(2) Subject to the *Interest Act*, the Lil'wat Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Lil'wat Nation that are overdue.

Refunds

43. Money received by the Lil'wat Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

Write-Off of Debts

44. All or part of a debt or obligation owed to the Lil'wat Nation may be written off



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- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-End Surplus

45. If there is an operating surplus at the end of the fiscal year, it must be dealt with as follows:

- (a) an operating surplus in the local revenue account must be retained in that account;
- (b) an operating surplus in the tangible capital asset serve account must be retained in that account; and
- (c) any other operating surplus must be paid into the general account described in paragraph 30(2)(a).

DIVISION 5 - Borrowing

Limitations on Borrowing

46.(1) Except as specifically authorized in this Law or in a local revenue law, or in accordance with a policy made by the Council, the Lil'wat Nation must not borrow money or grant security.

(2) Subject to this Law, if the Lil'wat Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the Lil'wat Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

47.(1) The Lil'wat Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the annual budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The Lil'wat Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) The Lil'wat Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Lil'wat Nation.

Financial Agreements

48.(1) The Lil'wat Nation may enter into agreements in the name of the Lil'wat Nation:



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- (a) for the purpose of efficient management of the Lil'wat Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Lil'wat Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the Lil'wat Nation.

Borrowing for Authorized Expenditures

49.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Lil'wat Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as practicable.

Borrowing Member Requirements

50.(1) If the Lil'wat Nation becomes a borrowing member, then it may only obtain long-term financing secured by property tax revenues from the FNFA as permitted under its local revenue laws and the Act.

(2) Money borrowed under subsection (1) may only be used for the purposes permitted under the Act.

(3) Money borrowed by the Lil'wat Nation from the FNFA that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for Repayment of Debts

51. Subject to this Law and a local revenue law, the Lil'wat Nation may borrow money that is required for the repayment or refinancing of any debt of the Lil'wat Nation, other than a debt in relation to money borrowed under subsection 49(1).

Use of Borrowed Money

52.(1) Subject to this section and any local revenue law, money borrowed by the Lil'wat Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Lil'wat Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 58(1) until required for that purpose.



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(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

53. A security granted by the Lil'wat Nation must be approved by the Council and signed by

- (a) a Councillor designated by the Council; and
- (b) the chief administrative officer or the senior financial officer.

Operational Controls

54. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Lil'wat Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

55.(1) Subject to subsections (2) and (3), the Lil'wat Nation must not

- (a) carry on business as a proprietor; or
- (b) acquire an interest in a partnership as a general partner.

(2) The Lil'wat Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of Lil'wat Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

- (i) an interest in, or natural resources on or under, the Lil'wat Nation's lands or lands owned in fee simple by or in trust for the Lil'wat Nation, or
- (ii) any other property of the Lil'wat Nation.

(3) The Lil'wat Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the Lil'wat Nation; or
- (b) do not otherwise expose the Lil'wat Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.



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Guarantees and Indemnities

56.(1) Before the Council may authorize a guarantee, the senior financial officer must prepare, and the Council must consider, a report identifying any risks associated with giving the guarantee and assessing the ability of the Lil'wat Nation to honour the guarantee should it be required to do so.

(2) The Lil'wat Nation must not give an indemnity unless it is

- (a) authorized under section 97;
- (b) necessary and incidental to and included in another agreement to which the Lil'wat Nation is a party; or
- (c) in relation to a security granted by the Lil'wat Nation that is authorized under this Law or another Lil'wat Nation law.

(3) Notwithstanding subsections (1) and (2), the Lil'wat Nation must not give a guarantee or indemnity unless the guarantee or indemnity has been reviewed by legal counsel for the Lil'wat Nation.

(4) Subject to a resolution described in section 97, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the Lil'wat Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the Lil'wat Nation.

Authority to Invest

57.(1) Except as specifically authorized in this Law or another Lil'wat Nation law, the Lil'wat Nation must not invest the Lil'wat Nation's financial assets.

(2) If the Lil'wat Nation is authorized in this Law to invest the Lil'wat Nation's financial assets, the Council may authorize the senior financial officer to invest the Lil'wat Nation's financial assets

- (a) in accordance with the policies, procedures or directions made by the Council; or
- (b) as recommended by the Finance and Audit Committee and specifically approved by the Council.

Approved Investments

58.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested or reinvested by the Lil'wat Nation in one or more of the following:

- (a) securities issued, or guaranteed for principal and interest, by Canada or a province;



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- (b) investments guaranteed by a chartered bank;
- (c) deposits in a savings institution, or non-equity or membership shares of a credit union;
- (d) securities issued by the FNFA or by a local, municipal or regional government in Canada;
- (e) any other investments or class of investments prescribed by a regulation under the Act; or
- (f) any other investments specifically authorized under the *Municipal Finance Authority Act*, R.S.B.C. 1996, c. 325 or another act.

(2) If the Lil'wat Nation has established an investment account under section 30, the Lil'wat Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Lil'wat Nation is a shareholder;
- (b) a trust in which the Lil'wat Nation is a beneficiary;
- (c) a limited partnership in which the Lil'wat Nation is a partner; or
- (d) a member investment program described in section 59.

(3) Despite any other provision in this section, the Lil'wat Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the FNFA:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the Lil'wat Nation has a loan from the FNFA secured by other revenues.

Permitted Investments in Lil'wat Nation Member Activities

59.(1) The Lil'wat Nation may only make a loan to a member of the Lil'wat Nation or to an entity in which a member of the Lil'wat Nation has an interest if the loan is made from a program of the Lil'wat Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for the Council identifying any risks associated with the program and the costs of administering the program.

- (3) A program referred to in subsection (1) must satisfy the following criteria:
 - (a) the program must be universally available to all members of the Lil'wat Nation;
 - (b) the terms and conditions of the program must be published and accessible to all members of the Lil'wat Nation;



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(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

60.(1) If the Lil'wat Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the Lil'wat Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

61. Annually, and more often if necessary, the chief administrative officer and senior financial officer must

(a) identify and assess any significant risks to the Lil'wat Nation's financial assets, the Lil'wat Nation's tangible capital assets referred to in Part V and the operations of the Lil'wat Nation; and

(b) report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in paragraph (a) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

62.(1) After consulting with the Finance and Audit Committee, the chief administrative officer

(a) must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 61 and any other risks associated with any assets, property or resources under the care or control of the Lil'wat Nation; and

(b) may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

(2) The Finance and Audit Committee must report to the Council on all insurance coverage procured in accordance with subsection (1).



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Fraud Risks

63. The Council must establish procedures for the identification and assessment of the following types of potential fraud:

- (a) intentional acts in financial reporting that are designed to deceive the users of the financial reports, and which may result in a material omissions from or misstatements of financial reports;
- (b) intentional acts in non-financial reporting that are designed to deceive the users of the non-financial reports;
- (c) thefts of the Lil'wat Nation's assets in circumstances where the thefts may result in a material omissions from or misstatements in financial reports; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

64. All accounting practices of the Lil'wat Nation must comply with GAAP.

Separate Accounting

65.(1) The senior financial officer must account for local revenues of the Lil'wat Nation separately from other moneys of the Lil'wat Nation.

(2) If the Lil'wat Nation has a loan from the FNFA that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the Lil'wat Nation separately from other moneys of the Lil'wat Nation; and
- (b) provide the FNFA or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

66. No more than thirty (30) days following the end of each month, the senior financial officer must prepare and provide to the Council and the Finance and Audit Committee, financial information respecting the financial affairs of the Lil'wat Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

Quarterly Financial Statements

67.(1) No more than forty-five (45) days following the end of each quarter of the fiscal year, the senior financial officer must prepare and provide to the Council and the Finance and Audit Committee, financial statements for the Lil'wat Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



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(2) No more than sixty (60) days following the end of each quarter of the fiscal year, the quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee; and
- (b) reviewed and approved by the Council.

(3) If the Lil'wat Nation has a loan from the FNFA that is secured by other revenues, the senior financial officer must

- (a) account for and report on all other revenues of the Lil'wat Nation separately from other money of the Lil'wat Nation; and
- (b) provide the FNFA or the FMB, on its request, with information respecting the other revenues account.

Annual Financial Statements

68.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in subsection 69(1).

(2) At the end of each fiscal year the senior financial officer must prepare, and provide to the Finance and Audit Committee and to the Council for review, the annual financial statements of the Lil'wat Nation for that fiscal year

- (a) in accordance with GAAP to a standard that is at least comparable to that generally accepted for governments in Canada; and
- (b) in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the Lil'wat Nation for the fiscal year; and
- (b) if the Lil'wat Nation has a Land Code in force, the revenue categories for the Lil'wat Nation's lands referred to in subsection 25(2).

Local Revenue Account Annual Financial Statements

69.(1) The senior financial officer must prepare separate annual financial statements respecting the local revenue account of the Lil'wat Nation in accordance with FMB standards respecting financial reporting of the local revenue account.

(2) Despite subsection (1), the Council may authorize the senior financial administrator to prepare annual financial information respecting the local revenue account in any other form permitted in FMB standards respecting financial reporting of the local revenue account.

(3) The Council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.



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(4) The policies and procedures referred to in subsection (3) must be consistent with any requirements of the FMB standards respecting financial reporting of the local revenue account.

Special Purpose Reports

70. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations written off by the Lil'wat Nation;
- (d) a report setting out the information required in paragraph 59(3)(c);
- (e) if the Lil'wat Nation has a Land Code in force, a report setting out moneys of the Lil'wat Nation derived from Lil'wat Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Lil'wat Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

71.(1) The Lil'wat Nation must appoint an auditor for each fiscal year to hold office until the date the auditor's successor is appointed, subject to subsection (2).

(2) At least every three (3) years, the Lil'wat Nation must put out a request for proposals or request for quotations from potential auditors, and the Finance and Audit Committee must make a recommendation to the Council, taking into consideration input from the chief administrative officer and senior financial officer.

(3) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm in that the annual financial statements and the audit of them comply with this Law, the Act, and FMB standards.

(4) To be eligible for appointment as the auditor of the Lil'wat Nation, an auditor must

- (a) be independent of the Lil'wat Nation, its related bodies, Councillors and officers and members; and
- (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada, the Society of Management Accountants of Canada, or their successor organizations, and their respective



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counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province of British Columbia.

(5) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the Lil'wat Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit Requirements

72.(1) Not more than one hundred and twenty (120) days after the end of each fiscal year, the auditor must conduct an audit of

(a) the annual financial statements referred to in subsection 68(2); and

(b) the separate financial statements respecting the local revenue account referred to in subsection 69(1).

(2) The auditor must conduct the audit of the annual financial statements referred to in subsections 68(2) and 69(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) review comments on the special purpose reports referred to in section 70.

Auditor's Authority

73.(1) To conduct an audit of the annual financial statements of the Lil'wat Nation, the auditor must be given access to

(a) all records of the Lil'wat Nation for examination or inspection, and copies of these records on request; and

(b) access to any Councillor, officer, employee, contractor or agent of the Lil'wat Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and



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(b) provide the auditor with full information and explanation about the affairs of the Lil'wat Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which they must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the Lil'wat Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Finance and Audit Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

74.(1) The audited annual financial statements referred to in subsection 72(1) must be provided to the Finance and Audit Committee for its review and consideration no more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements no more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

75.(1) Before the annual financial statements referred to in subsection 68(2) and 69(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by the

(i) Chief of the Lil'wat Nation,

(ii) Chair,

(iii) chief administrative officer, and

(iv) senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.



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(2) The audited annual financial statements referred to in subsections 68(2) and 69(1) must be available for inspection by members of the Lil'wat Nation at the principal administrative offices of the Lil'wat Nation during normal business hours, by appointment.

(3) The audited annual financial statements referred to in subsection 69(1) must be available, by appointment during normal business hours, at the principal administrative offices of the Lil'wat Nation, for inspection by

- (a) members of the Lil'wat Nation;
- (b) any person with an interest in, or the right to occupy, possess or use the Lil'wat Nation's lands;
- (c) the FNTC, the FMB and the FNFA; and
- (d) the Minister of Indian Affairs and Northern Development.

Annual Report

76.(1) No more than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the Lil'wat Nation for the previous fiscal year, which report must include

- (a) a description of the services and operations of the Lil'wat Nation;
- (b) a progress report on any established financial objectives and performance measures of the Lil'wat Nation;
- (c) the audited annual financial statements referred to in subsection 72(1) for the previous fiscal year; and
- (d) any special purpose reports referred to in section 70, including the auditor's review comments.

(2) The annual report referred to in subsection (1) must be made available to the members of the Lil'wat Nation at the principal administrative offices of the Lil'wat Nation.

(3) The chief administrative officer must provide a paper or electronic copy of the annual report referred to in subsection (1)

- (a) to a member of the Lil'wat Nation as soon as practicable after a request is made by the member;
- (b) to the FMB as soon as practicable after the report's publication, if the Lil'wat Nation has a certificate issued by the FMB under subsection 50(3) of the Act; and
- (c) to the FNFA as soon as practicable after the report's publication, if the Lil'wat Nation is a borrowing member.

(4) The chief administrative officer must establish and maintain a register for the annual report that identifies all members of the Lil'wat Nation who have requested a copy of the annual report and which includes



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- (a) the date each request was received; and
- (b) the date the annual report was provided to the member.

(5) If the chief administrative officer does not provide a copy of the annual report to a member within a reasonable time after the member's request, the member may apply to the Council to request a copy.

(6) The chief administrative officer must report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsections (2), (3) and (4).

DIVISION 8 - Information and Information Technology

Ownership of Records

77.(1) All records that are produced by or on behalf of the Lil'wat Nation or kept, used or received by any person on behalf of the Lil'wat Nation are the property of the Lil'wat Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Lil'wat Nation.

Operations Manual

78.(1) The chief administrative officer must prepare and maintain a current operations manual respecting the Lil'wat Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the Lil'wat Nation, subject to reasonable exceptions, including with respect to security, confidentiality, or relevance.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Lil'wat Nation, that part of the operations manual must be made available to the contractor or agent, as appropriate.

Record Keeping and Maintenance

79.(1) The chief administrative officer must ensure that the Lil'wat Nation prepares, maintains, stores and keeps secure all of the Lil'wat Nation's records that are required under this Law or any other applicable law.

(2) The Lil'wat Nation's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to Lil'wat Nation's records.



Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

Revenue Account Records

80.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Lil'wat Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) If the Lil'wat Nation has a loan from the FNFA that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the Lil'wat Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

81.(1) No person may be given access to the Lil'wat Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the Lil'wat Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

(3) All Councillors, Finance and Audit Committee members, committee members, officers, employees, contractors and agents of the Lil'wat Nation must sign a confidentiality agreement.

Information Technology

82. The Council must establish policies or procedures or give directions respecting information technology used by the Lil'wat Nation in its operations to ensure the integrity of the Lil'wat Nation's financial administration system and its database.

PART X - Capital Projects

Council General Duties

83. The Council must take reasonable steps to ensure that

- (a) the Lil'wat Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the Lil'wat Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the Lil'wat Nation's lands are located.



Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

Tangible Capital Assets Reserve Fund

84. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

85. At each Finance and Audit Committee meeting, the senior financial officer must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed;
- and
- (c) steps taken to ensure compliance with section 88 for every capital project.

Life-Cycle Management Program

86.(1) The senior financial officer must ensure that the Lil'wat Nation establishes and keeps current a register of all the Lil'wat Nation's tangible capital assets that identifies each of these assets and includes the following information, as applicable:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.



Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

(2) On or before October 31 of each year, the senior financial officer must arrange for the inspection and review of the state of each of the Lil'wat Nation's tangible capital assets to establish or update information respecting the following matters, as applicable:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before November 30 of each year, the senior financial officer must prepare the following, as applicable:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Lil'wat Nation's tangible capital assets for the next fiscal year;
- (b) short- and long-term forecasts of the estimated cost for rehabilitation or replacement of the Lil'wat Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the Lil'wat Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the Lil'wat Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and



Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

- (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

87.(1) On or before December 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 86 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before December 15 of each year, the Finance and Audit Committee must review any plans for new construction of the Lil'wat Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

88.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All Lil'wat Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).



Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

Capital Project Consultants

89. The chief administrative officer may retain the services of a professional engineer or other consultant to assist the chief administrative officer, Finance and Audit Committee and Council to carry out their obligations under this Part.

PART XI - Miscellaneous

FMB Standards and Authority

90.(1) If the Lil'wat Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the Lil'wat Nation must comply with all applicable FMB standards.

(2) If the Council becomes aware that the Lil'wat Nation is not complying with a FMB standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the Lil'wat Nation into compliance with the FMB standard.

(3) Without limiting section 53 of the Act, if

(a) the Lil'wat Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) a borrowing member using local revenues to secure a loan from the FNFA, and

(b) the FMB gives notice to the Lil'wat Nation that third-party management of the Lil'wat Nation's local revenues is required,

the Council of the Lil'wat Nation delegates to the FMB

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the Lil'wat Nation's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the Lil'wat Nation is a borrowing member using other revenues to secure a loan from the FNFA and the FMB gives notice to the Lil'wat Nation that third-party management of the Lil'wat Nation's other revenues is required, the Council of the Lil'wat Nation delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the Lil'wat Nation's other revenues under the Act.

Land Management Obligations

91. If the Lil'wat Nation has a Land Code in force, then



Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

- (a) the Lil'wat Nation must comply with the Land Code and with the *First Nations Land Management Act*; and
- (b) the Council must establish and implement a policy that provides a method consistent with the requirements of the Land Code for being accountable to members of the Lil'wat Nation for the management of the Lil'wat Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Policy for Member Information or Involvement

92.(1) The Council must post a public notice of each Council meeting when each of the following is presented for Council approval:

- (a) the multi-year financial plan;
- (b) the annual budget, including any component of the annual budget respecting the Lil'wat Nation's local revenue account;
- (c) an amendment to the annual budget;
- (d) annual budget deficits or extraordinary expenditures;
- (e) capital projects;
- (f) borrowing for new capital projects; and
- (g) proposed amendments to this Law.

(2) A notice provided under subsection (1) must state whether and how the members may be involved in the decision under consideration.

Reports of Breaches and Financial Irregularities

93.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the Lil'wat Nation is not authorized by or under this Law or another Lil'wat Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Lil'wat Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the Chair, the Chief, a member of the Finance and Audit Committee, the chief administrative officer or the senior financial officer.



Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Chair, the Chief, a member of the Finance and Audit Committee, the chief administrative officer or the senior financial officer.

(3) If an officer, employee, contractor or agent of the Lil'wat Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Chair, the Chief, a member of the Finance and Audit Committee, the chief administrative officer or the senior financial officer.

Inquiry into Report

94.(1) A person to whom a report is made under section 93 must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) A person who receives a report under section 93 may refer the investigation to an independent third party.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Finance and Audit Committee's recommendations, if any.

Protection of Parties

95.(1) All reasonable steps must be taken by the chief administrative officer, the members of the Finance and Audit Committee and the Councillors to ensure that the identity of the person who makes a report under section 93 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 93 must not be subjected to any form of reprisal by the Lil'wat Nation or by a Councillor, officer, employee, contractor or agent of the Lil'wat Nation as a result of making that report.

(3) The chief administrative officer and the Chair must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) If a person makes a report under section 93 that is frivolous or vexatious, the Lil'wat Nation may use any legal means available to it to remedy the situation, including taking action in accordance with section 21 or 22.

(5) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 93 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 93; and



Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

- (c) concerning the fair treatment of a person against whom a report has been made under section 93.

Liability for Improper Use of Money

96.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the Lil'wat Nation's local revenue law is personally liable to the Lil'wat Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the Lil'wat Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the Lil'wat Nation under subsection (1) may be recovered for the Lil'wat Nation by the Lil'wat Nation, a member of the Lil'wat Nation or a person who holds a security under a borrowing made by the Lil'wat Nation.

(4) It is a good defence to any action brought against an officer or employee of the Lil'wat Nation for unauthorized expenditure, investment or use of the Lil'wat Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in their opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

97.(1) Subject to subsection (2), the Council may by resolution indemnify or provide for the indemnification of a named Lil'wat Nation official, a category of Lil'wat Nation official or all Lil'wat Nation officials in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of a Lil'wat Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

98. At least annually, as part of the year-end process, the Finance and Audit Committee must conduct a review of this Law in order to

- (a) determine if it facilitates effective and sound financial administration of the Lil'wat Nation; and
- (b) identify any amendments to this Law that may better serve this objective.

Provision of Law to FNFA

99. If the Lil'wat Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the FNFA as soon as practicable after the FMB approves this Law.

Repeal

100. The *Lil'wat Nation Financial Administration Law, 2015*, is repealed.

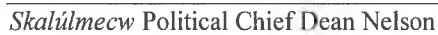


Lil'wat Nation Financial Administration Law, 2016
Approved by the Council on February 23, 2016

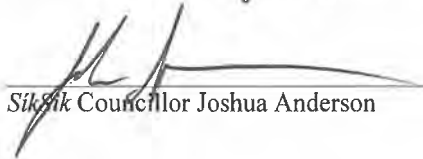
Coming into Force

101. This Law comes into force on the day after this Law is approved by the FMB under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 23rd day of February, 2016, at Mount Currie, in the Province of British Columbia. A quorum of the Council consists of seven (7) members of the Council.

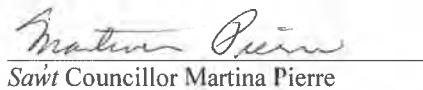

Skalúlmecw Political Chief Dean Nelson

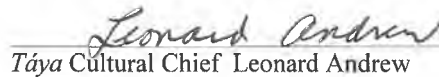

Emháka7 Councillor Felicity Nelson


Sík8ík Councillor Joshua Anderson


Petsklh Councillor Vaughan Gabriel


Kík7ak Councillor Helena Edmonds


Sawt Councillor Martina Pierre


Táya Cultural Chief Leonard Andrew


Háma7 Councillor Alphonse Wallace


Tsekónamus Councillor Rosemary Stager


Lhpatq Councillor Maxine Bruce


Mámaya7 Councillor Lois Joseph



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Little Shuswap Lake Indian Band in the Province of British Columbia,

***Little Shuswap Lake Indian Band
Annual Expenditure Law, 2018***

Dated at Kamloops, British Columbia the 4th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**LITTLE SHUSWAP LAKE INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Little Shuswap Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Little Shuswap Lake Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *Little Shuswap Lake Indian Band Property Assessment Bylaw* (1995);

“Council” has the meaning given to that term in the Act;

“First Nation” means the Little Shuswap Lake Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Little Shuswap Lake Indian Band Property Taxation Bylaw* (1995).

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of June, 2018 at Chase, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Oliver Arnouse

Councillor Wesley Francois

Councillor Dale Tomma



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$791,493
TOTAL REVENUES	\$791,493

PART 2: EXPENDITURES

1. General Government Expenditures	
a.. Executive and Legislative	47,375
b. General Administrative	225,668
2. Protection Services	
a. Firefighting	61,751
b. Other Protection Services	
3. Transportation	
a. Roads and Streets	141,168
4. Recreation and Cultural Services	
a. Recreation	
5. Community Development	
a. Housing	15,438
b.. Community Buildings	51,459
c.. Economic Development Program	10,292
6. Environment Health Services	
a. Water Purification and Supply	93,748
b. Sewage Collection and Disposal	32,934
c. Garbage Waste Collection and Disposal	22,786
d. Recycling	5,146
e. Environmental Services	41,168
7. Grants:	
a. Home owner grant equivalents – basic.	34,646
b. Home owner grant equivalents – over 65	
8. Contingency Amounts	7,914



TOTAL EXPENDITURES	\$ 791,493
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$
BALANCE	\$ 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

- | | |
|---|-----------|
| a. Columbia Shuswap Regional District (various local services) | \$127,432 |
|---|-----------|



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Little Shuswap Lake Indian Band in the Province of British Columbia,

***Little Shuswap Lake Indian Band
Annual Rates Law, 2018***

Dated at Kamloops, British Columbia the 4th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**LITTLE SHUSWAP LAKE INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Little Shuswap Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Little Shuswap Lake Indian Band Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Little Shuswap Lake Indian Band Property Assessment Bylaw* (1995);

“First Nation” means the Little Shuswap Lake Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Little Shuswap Lake Indian Band Property Taxation Bylaw* (1995).

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018

shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than Five Hundred dollars (\$500), the taxable property shall be taxed at Five Hundred dollars (\$ 500) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of June 18, at Chase, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.


Chief Oliver Arnouse


Councillor Wesley Francois

Councillor Dale Tomma



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Quaaout I.R. #1	
Class 1 – Residential	4.756846
Class 2 – Utilities	43.160174
Class 5 - Light Industry	17.423776
Class 6 - Business and Other	9.794851
Class 8 – Recreation	5.677958
Chum Creek I.R. #2	
Class 1 – Residential	3.530773
Class 2 – Utilities	31.744593
Class 10 – Regulated Railway r/w	18.77088
Scotch Creek I.R. #4	
Class 1 – Residential	4.786698
Class 2 – Utilities	52.981598
Class 6 - Business and Other	24.932904
North Bay I.R. #5	
Class 1 – Residential	3.877316
Class 2 – Utilities	43.652722
Class 5 - Light Industry	13.463074
Class 6 - Business and Other	12.754461
Class 10 – Regulated Railway r/w	18.77088



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Kootenay Indian Band in the Province of British Columbia,

***Lower Kootenay Indian Band
Annual Expenditure Law, 2018***

Dated at Kamloops, British Columbia this 12th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LOWER KOOTENAY INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lower Kootenay Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Lower Kootenay Indian Band Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lower Kootenay Indian Band, being a band named in the schedule to the Act

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act; as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Lower Kootenay Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

{



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

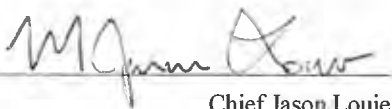
10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

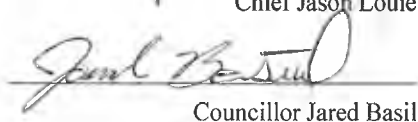
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

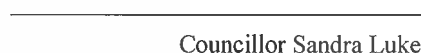
THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of June, 2018, at Creston, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.


Chief Jason Louie


Councillor Carol Louie


Councillor Jared Basil


Councillor Sandra Luke


Councillor Josephine Fullarton



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax \$56,657

TOTAL REVENUES: \$56,567

PART 2: EXPENDITURES

1. General Government Expenditures

a. General Administrative \$16,032

2. Community Development

a. Land Rehabilitation and Beautification \$25,000

3. Fiscal Services

a. Other Fiscal Services \$3,125

4. Other Services

a. Agriculture \$7,500

5. Contingency Amounts

a. Contingency Amounts \$5,000

TOTAL EXPENDITURES: \$56,657

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from
the previous budget year

\$ 0

2. Accumulated Deficit – Local revenue expenditures carried forward
from the previous budget year

\$ 0

BALANCE \$ 0



Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

- | | |
|----------------------------|--------|
| a. BC Assessment Authority | \$ 162 |
|----------------------------|--------|



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Lower Kootenay Indian Band in the Province of British Columbia,

***Lower Kootenay Indian Band
Annual Rates Law, 2018***

Dated at Kamloops, British Columbia this 12th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LOWER KOOTENAY INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Kootenay Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Lower Kootenay Indian Band Property Assessment Law, 2008*;

“First Nation” means the Lower Kootenay Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lower Kootenay Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

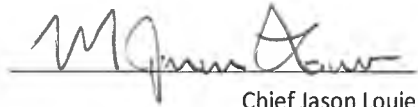
8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

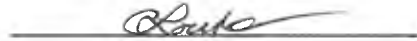


THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of June, 2018, at Creston, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.



Chief Jason Louie



Councillor Carol Louie



Councillor Jared Basil



Councillor Sandra Luke



Councillor Josephine Fullarton



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
	Rate
1 Residential	9.90000
2 Utilities	50.25389
6 Business and Other	4.90564
9 Farm	20.1950



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Lower Nicola Indian Band in the Province of British Columbia,

***Lower Nicola Indian Band
Annual Expenditure Law, 2018***

Dated at Kamloops, British Columbia this 4th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





LOWER NICOLA INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the Lower Nicola Indian Band *Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Lower Nicola Indian Band Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of June, 2018, at Nicola Mameet Indian Reserve #1, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.



Chief Aaron Sumexheltza

Councillor Connie Joe

Councillor Lucinda Seward

Councillor Leona Antoine

Councillor Bill Rose

Councillor Joanne Lafferty

Councillor Lesley Manuel

Councillor Harold Joe



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,449,732
b. BC Hydro, CDF grant	15,113
2. Moneys from Reserve Funds	
a. Capital Reserve	722,986
TOTAL REVENUES	\$2,187,831

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$260,000
b. General Administrative	290,000
2. Protection Services	
a. Firefighting	95,851
3. Recreation and Cultural Services	
a. Recreation	65,000
4. Community Development	
a. Education	31,917
b. Rocky Pines Community Centre Addition	722,986
5. Environment Health Services	
a. Garbage Waste Collection and Disposal	50,000
b. Recycling	10,000
6. Fiscal Services	
a. Other Payments – Public Works	250,000
7. Transfers into Reserve Funds	
a. Land Management and Capital Development Reserve	342,000
8. Contingency	70,077
TOTAL EXPENDITURES	\$ 2,187,831

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

Thompson-Nicola Regional District – 2018 Environmental Health Services Agreement	
Garbage collection, disposal and recycling	\$86,922
Thompson-Nicola Regional District – 2017 911 Emergency Telephone Services Agreement	
911 Emergency Telephone	\$3,795
BC Hydro – Street Lighting	\$7,557
City of Merritt	
Fire Suppression Agreement	\$3,710

Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. Land Management and Capital Development	
Beginning balance as of April 1, 2017:	\$1,438,575
Transfers out	
to local revenue account:	(722,986)
Transfers in	
from local revenue account:	342,000
Interest earned in current year:	10,000
Ending balance as of March 31, 2018:	\$1,067,589
2. Tangible Capital Asset Replacement	
Beginning balance as of April 1, 2017:	\$107,538
Transfers out	
to local revenue account	
Transfers in	
from local revenue account:	
Interest earned in current year	1,000
Ending balance as of March 31, 2018:	\$108,538



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Lower Nicola Indian Band in the Province of British Columbia,

***Lower Nicola Indian Band
Annual Rates Law, 2018***

Dated at Kamloops, British Columbia this 4th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





LOWER NICOLA INDIAN BAND
ANNUAL RATES LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

“First Nation” means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lower Nicola Indian Band Property Taxation Law, 2009* as amended by the *Lower Nicola Indian Band Property Taxation Amending Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of June, 2018, at Nicola Mameet Indian Reserve #1, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Aaron Sumexheltza, Chief

Connie Joe, Councillor

Bill Bose, Councillor

Joanne Lafferty, Councillor



Lucinda Seward, Councillor

Leona Antoine, Councillor

Lesley Mahuel, Councillor

Harold Joe, Councillor



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 Of Assessed Value
1 Residential	8.0000
2 Utilities	70.8250
4 Major Industry	70.0000
5 Light Industry	27.8000
6 Business/Other	26.3020
7 Managed Forest Land	7.3000
8 Recreational/Non-Profit	10.0000
9 Farm Land	29.0000



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Lower Similkameen Indian Band in the Province of British Columbia,

***Lower Similkameen Indian Band
Annual Expenditure Law, 2018***

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LOWER SIMILKAMEEN INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lower Similkameen Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Similkameen Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Lower Similkameen Indian Band Property Assessment Bylaw, 2002*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lower Similkameen Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Lower Similkameen Indian Band Property Taxation Bylaw, 2002*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2018, and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of July, 2018, at Cawston, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Keith Crow

Councillor Theresa Snow

Councillor Cheryl J. Terbasket

Councillor Galen Illerbrun



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$266,701
TOTAL REVENUES	\$266,701

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Council Governance	\$73,000
b. Taxation Administration	\$17,775
c. Election/Referendum	\$6,000
d. Bylaw/Law Development	\$3,700
e. BC Assessment Authority	\$2,560
2. Protection Services	
a. Fire Protection	\$4,000
b. Homeland Security	\$1,500
3. Transportation	
a. Roads and Streets	\$2,500
b. School Bus	\$3,000
c. Street Lights	\$5,000
d. Snow Removal	\$5,000
e. Other Transportation	
4. Recreation and Cultural Services	
a. Pavilion	\$10,000
b. Parks	\$1,500
c. Gymnasium	\$10,000
d. Pit house	\$2,000
5. Community Development	
a. Land Use Plan Implementation/planning	\$5,000
b. MPB Operations	\$45,000
c. Health	\$10,000
d. Social Assistance	\$2,000
e. Elders Emergency	\$5,000
f. Trade and Industry	
6. Environment Health Services	



a. Solid Waste Management	\$21,000
b. Erosion Management	\$5,000
c. Water Treatment IR 2	\$6,300
7. Fiscal Services	
a. Year End Audit Fees	\$2,500
8. Other Services	
9. Grants:	
10. Contingency Amount	\$12,366.00
11. Transfers into Reserve Funds	
a. LSIB Capital Fire Hall Reserve Fund	\$5,000.00
TOTAL EXPENDITURES	\$266,701.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year

\$0

\$

BALANCE

\$0.00

Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

- | | |
|--|---------|
| a. Fire Protection w/ Regional District Okanagan Similkameen | \$11883 |
|--|---------|

Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. LSIB Capital Fire Hall Reserve Fund

Beginning balance as of January 1, 2018 :	\$18760
a. to current year's revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year's revenues:	\$ 5000
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 131
Ending balance as of December 31, 2018:	\$23891

2. LSIB Capital Reserve Fund

Beginning balance as of January 1, 2018 :	\$83951
Transfers out	
a. to current year's revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year's revenues:	\$
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 723
Ending balance as of December 31, 2018:	\$84674



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations
Fiscal Management Act*, hereby approves the following law made by the
Lower Similkameen Indian Band in the Province of British Columbia,

***Lower Similkameen Indian Band
Annual Rates Law, 2018***

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LOWER SIMILKAMEEN INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Similkameen Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Similkameen Indian Band Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Lower Similkameen Indian Band Assessment Bylaw, 2002*;

“First Nation” means the Lower Similkameen Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lower Similkameen Indian Band Property Taxation Bylaw, 2002*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of June, 2018, at Cawston,
in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Keith Crow

Councillor Theresa Snow

Councillor Cheryl J. Terbasket

Councillor Galen Illerbrun



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed Value in:
Class 1 – Residential	9.14400
Class 2 – Utilities	61.491524
Class 4 - Major Industry	-
Class 5 - Light Industry	-
Class 6 - Business and Other	20.033
Class 8 - Recreational Property/Non-Profit Organization	-
Class 9 - Farm	11.231255



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Lytton First Nation in the Province of British Columbia,

Lytton First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 10th day of August, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LYTTON FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lytton First Nation duly enacts as follows:

1. This Law may be cited as the *Lytton First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Lytton First Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lytton First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Lytton First Nation Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31 day of July, 2018, at Lytton, in the Province of British Columbia.

A quorum of Council consists of seven (7) members of Council.

Chief Janet Webster

Councillor Albert Adams

Councillor Allan Charlie

Councillor Niakia Hanna

Councillor Vincent Machelles

Councillor Jason Robertson

Councillor Tim Sam

Councillor Deborah Abbott

Councillor Shiela Adams

Councillor Kevin Duncan

Councillor John Haugen

Councillor Fred Raphael

Councillor Merika Sam



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|----------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$19,590 |

TOTAL REVENUES	\$19,590
-----------------------	-----------------

PART 2: EXPENDITURES

- | | |
|-------------------------------------|---------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$2,500 |
| b. General Administrative | \$1,000 |
| c. Other General Government | \$1,500 |
| 2. Protection Services | |
| a. Policing | |
| b. Firefighting | |
| c. Regulatory Measures | |
| d. Other Protective Services | |
| 3. Transportation | |
| a. Roads and Streets | |
| b. Snow and Ice Removal | |
| c. Parking | |
| d. Public Transit | |
| e. Other Transportation | |
| 4. Recreation and Cultural Services | |
| a. Recreation | |
| b. Culture | \$5,000 |
| c. Heritage Protection | |
| d. Other Recreation and Culture | |
| 5. Community Development | |
| a. Housing | |
| b. Planning and Zoning | |
| c. Community Planning | |
| d. Economic Development Program | |
| e. Tourism | |
| f. Trade and Industry | |



g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	\$9,390
9. Contingency Amounts	\$200
TOTAL EXPENDITURES	\$19,590

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Lytton First Nation in the Province of British Columbia,

Lytton First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 10th day of August, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LYTTON FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lytton First Nation duly enacts as follows:

1. This Law may be cited as the *Lytton First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Lytton First Nation Property Assessment Law, 2016*;

“First Nation” means the Lytton First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lytton First Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

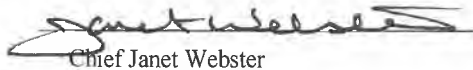
8. The Schedule attached to this Law forms part of and is an integral part of this Law.



9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31 day of July, 2018, at Lytton, in the Province of British Columbia.

A quorum of Council consists of seven (7) members of Council.



Chief Janet Webster

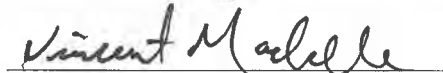


Councillor Albert Adams

Councillor Allan Charlie

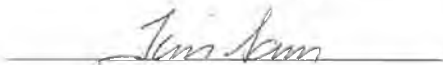


Councillor Niakia Hanna



Councillor Vincent Machel

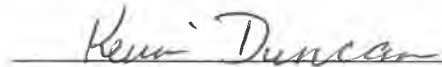
Councillor Jason Robertson



Councillor Tim Sam

Councillor Deborah Abbott

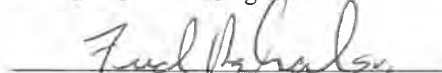
Councillor Shiela Adams



Councillor Kevin Duncan



Councillor John Haugen



Councillor Fred Raphael

Councillor Merika Sam



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000
<u>British Columbia</u>	
Class 1 – Residential	10.5982
Class 2 – Utilities	59.6169
Class 4 - Major Industry	117.3506
Class 6 - Business and Other	24.2743



LYTTON

FINANCIAL ADMINISTRATION LAW

2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Lytton considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Lytton enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Lytton Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;



- “Council” means the Council of the First Nation;
- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Lytton;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;



“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and



(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.



Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

- 10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;



“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.



(7) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

Committee Procedures

14. (1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
- (b) it is a meeting with the auditor.

(6) The Committee must meet

- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and



(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;



- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;



- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
 - (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
 - (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
 - (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
 - (e) to oversee and administer the contracts of the First Nation;
 - (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
 - (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
 - (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
 - (i) to perform any other duties of the senior manager under this Law; and
 - (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.
- (3) The senior manager may assign the performance of any of the senior manager's duties or functions
- (a) to an officer or employee of the First Nation; and
 - (b) with the approval of the Council, to a contractor or agent of the First Nation.



(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;



- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.



- (2) The organization chart under subsection (1) must include the following information:
- (a) all governance, management and administrative systems of the First Nation;
 - (b) the organization of the systems described in paragraph (a), including the linkages between them;
 - (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
 - (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).
- (3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.
- (4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.
- (5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

- 22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must
- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
 - (b) act honestly, in good faith and in the best interests of the First Nation;
 - (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
 - (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.



(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.



PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.



Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.



Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.



Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.



(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or



(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.



Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or



- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and



(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.



Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of



(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.



(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:



- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made,



including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.



DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).



(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);



- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and



(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).



(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and



(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.



Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:



“capital project” means the construction, rehabilitation or replacement of the First Nation’s tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 92;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;



- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;



- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the senior financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.



(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.



(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First



Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to



- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.



Coming into Force

108. (1) This section and the operative portions of sections 1 - 7, 24, 26, 27, 29, 30, 69 - 74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

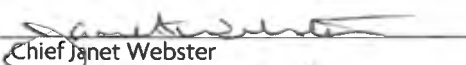
(2) The operative portions of sections 8, 11, 12(1), 18(1), 19(1), 21(1), 22(1), 23(2) and (4), 25, 31(1), 81, 101 - 104 of this Law and the Schedule to this Law come into force on January 1, 2020.

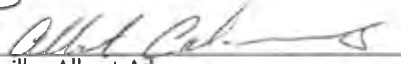
(3) Subject to subsections (1) and (2), this Law comes into force on the earlier of

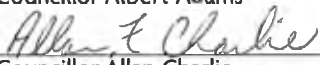
(a) the date or dates established by resolution of the Council, and

(b) the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

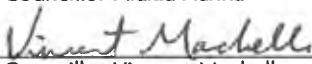
THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of July, 2018, at LYTTON, in the Province of BC at a duly called and conducted Council meeting at which the required quorum of 7 members of Council was present throughout.

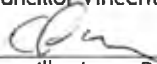

Chief Janet Webster

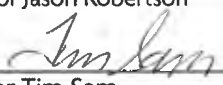

Councillor Albert Adams

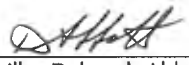

Councillor Allan Charlie

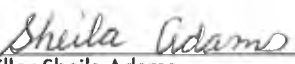

Councillor Niakia Hanna

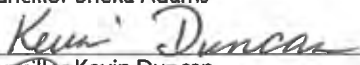

Councillor Vincent Machelle

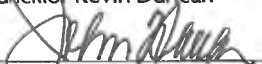

Councillor Jason Robertson

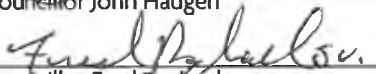

Councillor Tim Sam

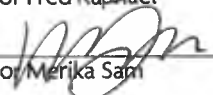

Councillor Deborah Abbott


Councillor Sheila Adams


Councillor Kevin Duncan


Councillor John Haugen


Councillor Fred Raphael


Councillor Merika Sam



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and



(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$ 500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.



(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and



- (b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;



- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.



(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Malahat First Nation in the Province of British Columbia,

Malahat First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 12th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MALAHAT FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Malahat First Nation duly enacts as follows:

1. This Law may be cited as the *Malahat First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Malahat First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Malahat First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Malahat First Nation Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of May, 2018, at Malahat First Nation, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council

Chief Caroline Harry

Councillor Vincent Harry

Councillor George Harry

Councillor Matthew Harry



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:
 - a. Property Tax Revenues \$156.90

TOTAL REVENUES \$156.90

PART 2: EXPENDITURES

1. General Government Expenditures \$151.90
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Heritage Protection
 - d. Other Recreation and Culture
5. Community Development
 - a. Housing
 - b. Planning and Zoning
 - c. Community Planning
 - d. Economic Development Program
 - e. Tourism



f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amount	\$5.00
TOTAL EXPENDITURES	\$156.90
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Malahat First Nation in the Province of British Columbia,

Malahat First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 12th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MALAHAT FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Malahat First Nation duly enacts as follows:

1. This Law may be cited as the *Malahat First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Malahat First Nation Property Assessment Law, 2015*;

“First Nation” means the Malahat First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Malahat First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.



7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of May, 2018, at Malahat First Nation, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Caroline Harry

Councillor Vince Harry

Councillor George Harry

Councillor Matthew Harry



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 – Residential	6.38710
Class 2 – Utilities	32.01960
Class 4 - Major Industry	24.68423
Class 5 - Light Industry	20.94463
Class 6 - Business and Other	17.09417
Class 8 - Recreational Property/Non-Profit Organization	7.50340
Class 9 - Farm	11.63340



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Malahat First Nation in the Province of British Columbia,

Malahat First Nation
Property Assessment Amendment Law, 2018

Dated at Kamloops, British Columbia this 26th day of April, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MALAHAT FIRST NATION
PROPERTY ASSESSMENT AMENDMENT LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act* (the “Act”), the Council of the Malahat First Nation enacted the *Malahat First Nation Property Assessment Law, 2015*; and

B. The Malahat First Nation Council deems it to be in the best interests of the First Nation to amend that law,

NOW THEREFORE the Council of the Malahat First Nation duly enacts as follows:

1. This Law may be cited as the *Malahat First Nation Property Assessment Amendment Law, 2018*.
2. Subsection 22(2) of the *Malahat First Nation Property Assessment Law, 2015*, is hereby amended by deleting it in its entirety and replacing it with the following:

(2) The rates of remuneration for the Assessment Review Board are as follows:

(a) the chair or acting chair at the maximum per diem rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 3,

(b) a member or replacement member appointed to act, other than the chair, who meets the criteria set out in subsection 21(2), at the maximum per diem rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 3, and

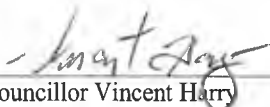
(c) a member or replacement member appointed to act, other than those referenced in paragraphs (a) and (b), at the maximum per diem rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 3,

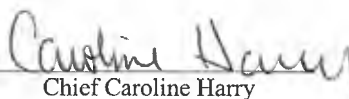
calculated in accordance with subsection (3).

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 5th day of April 2018, at Mill Bay, in the province of British Columbia.

A quorum of the Council consists of (3) members of Council.


Councillor Vincent Harry


Chief Caroline Harry


Councillor George Harry


Councillor Matthew Harry



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Matsqui First Nation in the Province of British Columbia,

Matsqui First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 12th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MATSQUI FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Matsqui First Nation duly enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Matsqui First Nation Property Assessment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Matsqui First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act; as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Matsqui First Nation Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of July, 2018, at Matsqui First Nation Band Office, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Alice McKay

Councillor Louis Julian

Councillor Brenda Morgan



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax \$334,101

TOTAL REVENUES: \$334,101

PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative \$17,578

b. General Administrative \$28,277

c. Other General Government \$19,489

2. Protection Services

a. Policing \$29,228

b. Firefighting \$11,083

c. Other Protective Services \$46,293

3. Transportation

a. Roads and Streets \$47,731

b. Snow and Ice Removal \$7,133

4. Recreation and Cultural Services

5. Community Development

6. Environment Health Services

a. Water Purification and Supply \$10,679

b. Sewage Collection and Disposal \$7,359

7. Fiscal Services

8. Other Services

9. Taxes Collected for Other Governments

10. Grants

a. Homeowner Grants \$105,909



11. Contingency Amounts	
a. Contingency Amounts	\$3,342
12. Transfers into reserve funds	
13. Repayment of moneys borrowed from reserve funds	
TOTAL EXPENDITURES:	\$334,101

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Matsqui First Nation in the Province of British Columbia,

Matsqui First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 12th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MATSQUI FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Matsqui First Nation duly enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Rates Law, 2018*.
2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Matsqui First Nation Property Assessment Law, 2013*;

“First Nation” means the Matsqui First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Matsqui First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

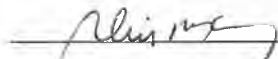
8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of July, 2018, at Matsqui First Nation Band Office, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.



Chief Alice McKay



Councillor Louis Julian



Councillor Brenda Morgan



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value:	
	Improvements	Land
1 Residential	5.87177	5.87177
2 Utilities	54.17494	54.17494
5 Light Industry	18.67546	18.67546
10 Regulated Railway	35.51316	35.51316



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
McLeod Lake Indian Band in the Province of British Columbia,

McLeod Lake Indian Band Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 12th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**McLEOD LAKE INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the McLeod Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *McLeod Lake Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *McLeod Lake Indian Band Property Assessment Law, 2017*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the McLeod Lake Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the McLeod Lake Indian Band under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *McLeod Lake Indian Band Property Taxation Law, 2017*.

3. The First Nation’s annual budget for the budget year beginning April 1st, 2018 and ending March 31st, 2019 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

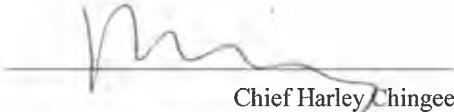
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

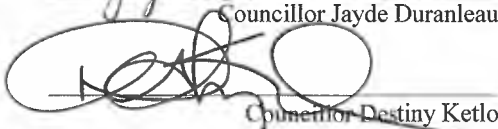
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2018, at McLeod Lake, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Chief Harley Chingee


Councillor Jayde Duranleau


Councillor Destiny Ketlo


Councillor Elizabeth Solonas

Councillor Joseph Alderliesten


Councillor Albert Isadore


Councillor Fay Masear



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 778.19
b. BC Hydro Community Development Funds Grant	\$ 2,000.00
TOTAL REVENUES	\$ 2,778.19

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	\$ 2,500.37
2. Contingency	\$ 277.82
TOTAL EXPENDITURES	\$ 2,778.19

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 0.00
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BALANCE **\$ 0.00**



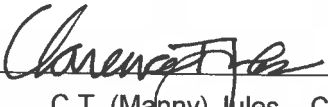
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
McLeod Lake Indian Band in the Province of British Columbia,

McLeod Lake Indian Band Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 12th day of June, 2018.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**McLEOD LAKE INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the McLeod Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *McLeod Lake Indian Band Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *McLeod Lake Indian Band Property Assessment Law, 2017*;

“First Nation” means the McLeod Lake Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *McLeod Lake Indian Band Property Taxation Law, 2018*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

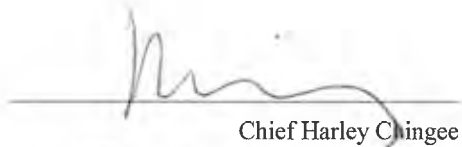
7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2018, at McLeod Lake, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Chief Harley Chingee

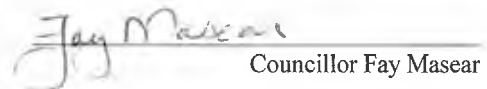

Councillor Jayde Duranleau


Councillor Destiny Ketlo


Councillor Elizabeth Solonas


Councillor Joseph Alderliesten


Councillor Albert Isadore


Councillor Fay Masear



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
Class 1 - Residential	4.89007
Class 2 - Utilities	24.31840
Class 4 - Major Industry	17.20314
Class 5 - Light Industry	13.46354
Class 6 - Business and Other	11.70345
Class 7 – Managed Forest Land	8.17431
Class 8 - Recreational Property/Non-Profit Organization	5.30307
Class 9 - Farm	9.43307

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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Metlakatla First Nation in the Province of British Columbia,

***Metlakatla First Nation
Annual Expenditure Law, 2018***

Dated at Calgary, Alberta this 31st day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**METLAKATLA FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Metlakatla First Nation duly enacts as follows:

1. This Law may be cited as the *Metlakatla First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Metlakatla First Nation Property Assessment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Metlakatla First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Metlakatla First Nation Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1st 2018, and ending March 31st 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of July, 2018, at Prince Rupert, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Harold Leighton

Alrita Leask

Councillor Alrita Leask

Sharon Morven

Councillor Sharon Morven

Karen Jeffrey

Councillor Karen Jeffrey

Cindy Smith

Councillor Cindy Smith

Alvin Leask

Councillor Alvin Leask

Robert Nelson

Councillor Robert Nelson



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

- | | |
|--|----------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$17,317 |

TOTAL REVENUES	\$17,317
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PART 2: EXPENDITURES

- | | |
|---------------------------------------|-----------|
| 1. Community Development | |
| a. Community Planning (warehouse) | \$207,979 |
| 2. Contingency Amount | \$ 2,107 |
| 3. Transfers into Reserve Funds | |
| a. Future Capital Infrastructure Fund | \$17,317 |

TOTAL EXPENDITURES	\$227,403
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PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----------|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$210,086 |
|---|-----------|

BALANCE	\$0
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Appendix
Reserve Fund Balances

1. Future Capital Infrastructure reserve Fund	
Beginning balance as of April 1, 2018 :	\$37,391
Transfers in	
a. from current year's revenues:	\$17,317
Interest earned in current year:	\$ 109
Ending balance as of March 31, 2018:	\$54,817



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Metlakatla First Nation in the Province of British Columbia,

Metlakatla First Nation
Annual Rates Law, 2018

Dated at Calgary, Alberta this 31st day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**METLAKATLA FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Metlakatla First Nation duly enacts as follows:

1. This Law may be cited as the *Metlakatla First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Metlakatla First Nation Property Assessment Law, 2013*;

“First Nation” means the Metlakatla First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Metlakatla First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of July, 2018, at
Prince Rupert, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Harold Leighton

Alrita Leask

Councillor Alrita Leask

Sharon Morven

Councillor Sharon Morven

Karen Jeffrey

Councillor Karen Jeffrey

Cindy Smith

Councillor Cindy Smith

Alvin Leask

Councillor Alvin Leask

Robert Nelson

Councillor Robert Nelson



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1000 of Assessed value
Class 6 - Business and Other	32.00883



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Moricetown Indian Band in the Province of British Columbia,

Witset First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 4th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WITSET FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Witset First Nation duly enacts as follows:

1. This Law may be cited as the *Witset First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Moricetown First Nation Property Assessment Law, 2009*, as amended;

“First Nation” means the Witset First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Moricetown First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



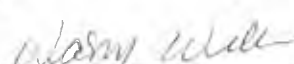
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of June, 2018, at Witset, in the Province of British Columbia.

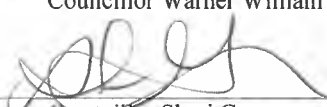
A quorum of Council consists of five (5) members of Council.

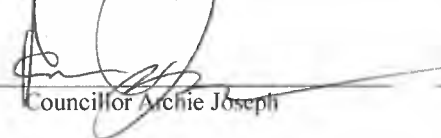

Chief Victor Jim


Deputy Chief Sandra George

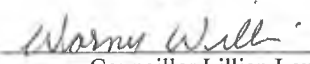

Councillor Warner William

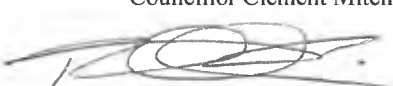

Councillor Gary Noziel


Councillor Sheri Green


Councillor Archie Joseph

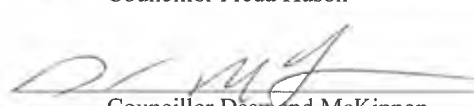

Councillor Clement Mitchell


Councillor Lillian Lewis


Councillor Russell Lewis Jr.


Councillor Freda Huson


Councillor Margaret LaRose


Councillor Desmond McKinnon



SCHEDULE TAX RATES	
PROPERTY CLASS OF	RATE PER \$1,000 ASSESSED VALUE
Class 1 – Residential	-
Class 2 – Utilities	-
Class 4 - Major Industry	-
Class 5 - Light Industry	11.90842
Class 6 - Business and Other	-
Class 8 - Recreational Property/Non-Profit Organization	-
Class 9 - Farm	-



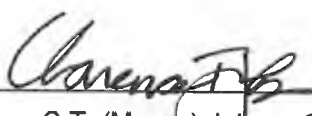
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nadleh Whut'en Band in the Province of British Columbia,

Nadleh Whut'en Band Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**NADLEH WHUT'EN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Nadleh Whut'en Band duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en Band Annual Expenditure Law, 2018*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"Assessment Law" means the *Nadleh Whut'en Band Property Assessment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Nadleh Whut'en Band, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxation Law" means the *Nadleh Whut'en Band Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted and are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the



circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

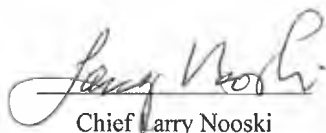
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2018, at Nadleh Whut'en, in the Province of British Columbia.

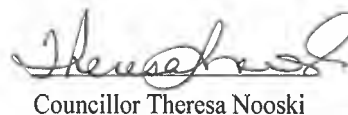
A quorum of Council consists of four (4) members of Council.



Chief Larry Nooski



Councillor Johnny Ketlo



Councillor Theresa Nooski



Councillor Cindy Salonas



Councilor Roy Nooski

Councillor Martin Louie



SCHEDULE ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax	\$ 40,447.03
TOTAL REVENUES	\$ 40,447.03

PART 2: EXPENDITURES

1. General Government Expenditures		\$ 15,000.00
a. Executive and Legislative	\$ 3,000.00	
b. General Administrative	\$ 8,000.00	
c. Other Gen. Government (BCAA/appeals)	\$ 4,000.00	
2. Protection Services		\$ 2,000.00
a. Firefighting (service fee/fire hydrants)	\$ 1,000.00	
b. Other Protective Services (911)	\$ 1,000.00	
3. Transportation		\$ 8,000.00
a. Roads and Streets	\$ 2,000.00	
b. Snow and Ice Removal	\$ 2,000.00	
c. Other Transportation (dust control)	\$ 4,000.00	
4. Community Development		\$ 2,947.03
a. Land Rehabilitation and Beautification	\$ 2,947.03	
5. Recreation and Cultural Services		\$ 1,500.00
a. Recreation	\$ 1,500.00	
6. Environmental Health Services		\$ 9,000.00
a. Garbage Waste Collection and Disposal	\$ 1,000.00	
b. Sewer System Maintenance	\$ 8,000.00	
7. Other Services		\$ 1,000.00
a. Other Service (Fraser Lk. Library)	\$ 1,000.00	
8. Contingency		\$ 1,000.00
TOTAL EXPENDITURES		\$ 40,447.03

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ -
BALANCE	\$ 0

Note: We have a service agreement with the Regional District of Bulkley Nechako for the provision of Fire, Garbage, Weed control and 9-1-1 services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Nadleh Whut'en Band in the Province of British Columbia,

Nadleh Whut'en Band Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**NADLEH WHUT'EN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Nadleh Whut'en Band duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en Band Annual Rates Law, 2018*.
2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Nadleh Whut'en Band Property Assessment Law, 2013*;

“First Nation” means the Nadleh Whut'en Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Nadleh Whut'en Band Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

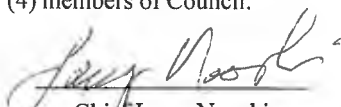
8. The Schedule attached to this Law forms part of and is an integral part of this Law.



9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

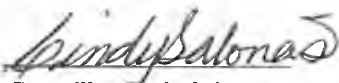
THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2018, at Nadleh Whut'en, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

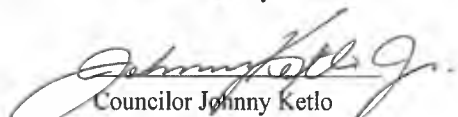

Chief Larry Nooski


Councillor Roy Nooski


Councillor Theresa Nooski


Councillor Cindy Salonas


Councillor Martin Louie


Councillor Johnny Ketlo



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed value in:	
	Improvements	Land
Class 1 – Residential	6.93009	6.78225
Class 2 – Utilities	28.05967	27.54223
Class 4 - Major Industry	20.83751	20.33485
Class 5 - Light Industry	17.09791	16.59525
Class 6 - Business and Other	14.32230	13.96009
Class 8 - Recreational Property/Non-Profit Organization	6.37199	6.22415
Class 9 – Farm	10.50199	10.35415



NAMGIS FIRST NATION

FINANCIAL ADMINISTRATION LAW

2018



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;



WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Namgis First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Namgis First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Namgis First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;



- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Namgis First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 23;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “multi-year financial plan” means the plan referred to in section 24;
- “officer” means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
 - (b) any corporation in which the First Nation has a material or controlling interest,
 - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
 - (d) a trust of the First Nation;



“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in subsection 72; and

“standards” means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.



(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;



- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.



(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.



Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and



- (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;



- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;



- (e) to oversee and administer the contracts of the First Nation;
 - (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;
 - (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
 - (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
 - (i) to perform any other duties of the senior manager under this Law; and
 - (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.
- (3) The senior manager may assign the performance of any of the senior manager's duties or functions
- (a) to an officer or employee of the First Nation; and
 - (b) with the approval of the Council, to a contractor or agent of the First Nation.
- (4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;



- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer and other officers of the First Nation, and



(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;



- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
 - (a) the terms of employment or appointment of every officer or employee of the First Nation;
 - (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
 - (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and



- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.



Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a trust account if the First Nation has money held in trust;



(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.



(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.



(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with



- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

- (a) a trust account must be retained in that account; and
- (b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).



(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to



ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.



Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is



- (a) authorized under section 103;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.



(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,



- (iii) subject to applicable privacy laws, the names of those receiving a loan, and
- (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.
- (4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;



“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 62(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.



Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must



- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
 - (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.
- (3) The auditor must be given notice of
- (a) every meeting of the Finance and Audit Committee; and
 - (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.
- (4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.
- (5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.
- (6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

- 75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.
- (2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.
- (3) When conducting the audit, the auditor must provide
- (a) an audit opinion of the annual financial statements; and
 - (b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

- 76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.
- (2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

- 77.(1) Before the annual financial statements may be published or distributed, they must
- (a) be approved by the Council;



- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements of the First Nation for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.
- (3) The senior manager must provide the annual report referred to in subsection (1)
 - (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.
- (4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring
 - (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
 - (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.



DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.



Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;



(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;



- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,



- (iii) the estimated cost, including contingencies, of each proposed replacement project, and
- (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).



Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.



(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or



- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.



Coming into Force

105. (1) This section and the operative portions of sections 1- 7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) The operative portions of sections 8, 11, 12(1), 18(1), 19(1), 20(1), 21(1), 22(2) and (4), 24, 29(1), 78, 98 – 101 of this Law and the Schedule to this Law come into force on January 1, 2020.

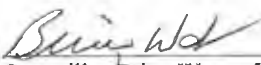
(3) Subject to subsections (1) and (2), this Law comes into force on the earlier of

(a) the date or dates established by resolution of the Council, and

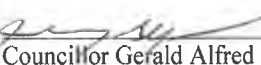
(b) the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

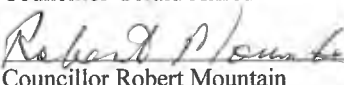
THIS LAW IS HEREBY DULY ENACTED by Council on the 02 day of October, 2018, at Alert Bay, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of Five (5) members of Council was present throughout.

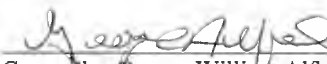

Chief Councillor Donald Verner Svanvik

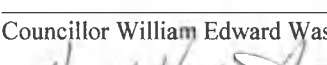

Councillor Brian Wayne Wadhams


Councillor Kelly Ann Speck


Councillor Gerald Alfred


Councillor Robert Mountain


Councillor George William Alfred


Councillor William Edward Wasden Sr.


Councillor Donald Victor Isaac


Councillor John Macko


Councillor Dixon Taylor



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's “private interests” means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.



(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Nanoose First Nation in the Province of British Columbia,

Nanoose First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 23rd day of November, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





NANOOSE FIRST NATION

Annual Expenditure Law, 2018



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Preamble

- Whereas** Pursuant to Section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make Laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including Laws to authorizing the expenditure of local revenues; and
- Whereas** The Council of the First Nation has made a *Property Assessment Law* and a *Property Tax Law*; and
- Whereas** Section 10 of the *First Nations Fiscal Management Act*, requires a first nation that has made a *Property Taxation Law* to, at least once each year, make a Law establishing a budget for the expenditure of revenues raised under its *Property Taxation Laws*; and
- Whereas** The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year and an interim budget for the next taxation year;

NOW THEREFORE this *Nanoose First Nation Annual Expenditure Law, 2018* is hereby enacted as a Law of the Nanoose First Nation.

SECTION 1.0 TITLE

- 1.1 This law may be cited as *Nanoose First Nation Annual Expenditure Law, 2018*.

SECTION 2.0 SEVERABILITY

- 2.1 If any section, subsection, sentence, paragraph, instrument forming part of this Law is for any reason held to be invalid by the decision of any Court of competent jurisdiction, the section, subsection, sentence or paragraph, instrument or may be severed from the Law without affecting the validity of the Law or any portion of the Law remaining.

SECTION 3.0 DEFINITIONS

- 3.1 Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law. The following definitions also apply to this Law:

Act,
means the *First Nation Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under the Act;

Annual Budget
means a budget setting out the projected revenues and projected expenditures of those local revenues during a budget year;

Annual Expenditure Law
means a Law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

Assessment Law,
means the *Nanoose First Nation Property Assessment Law, 2015*;
Council,



has the meaning given to that term in the Act;

First Nation,
means the Nanoose First Nation, being a band named in the schedule of the Act;

Interim Budget,
means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that year;

Law,
means this *Annual Expenditure Law* enacted under paragraph 5(1)(b) of the Act;

Local Revenues,
Means the money raised by the First Nation under a *Property Taxation Law*;

Property Taxation Law,
means a Law enacted by the First Nation under paragraph 5(1)(a) of the Act;

Taxable Property,
means the property in a reserve that is subject to taxation under a Property Taxation Law; and

Taxation Law,
means the *Nanoose First Nation Property Taxation Law, 2015*.

SECTION 4.0 ADMINISTRATION OF THIS LAW

- 4.1 The First Nation's annual budget for the budget year beginning April 1, 2018 and ending March 31, 2019, is attached as a schedule and expenditures provided for in the Schedule are authorized.
- 4.2 (1) The First Nation's Interim Budget for the budget year beginning April 1, 2018 and ending March 31, 2019 is comprised of:
- (a) Section 1 of Part 1 of the Schedule; and
- (b) Section 9 of Part 2 of the Schedule.
- (2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the Interim Budget ceases to have force and effect.
- 4.3 Expenditures of local revenues must be made only in accordance with the annual budget.
- 4.4 Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount authorized, Council must amend this Law in accordance with Council procedures and the requirements of the Act.
- 4.5 This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
- 4.6 Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
- 4.7 This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.



- 4.8 (1) The Schedule attached to this Law forms part of and is an integral part of this Law.
(2) A reference to the Schedule is a reference to the Schedule of this Law.
- 4.9 This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9 day of November, 2018

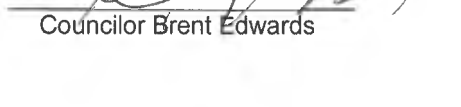
A quorum of Council consists of three (3) Members of Council.



Chief Gordon Edwards



Councilor Thomas Bob



Councilor Brent Edwards



Councilor Lawrence Mitchell

Councilor Natasha Bob



**SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET**

PART 1: REVENUES

- | | |
|--|--------------|
| 1. Local Revenues to be raised in the budget year: | |
| (a) Property Tax Revenues | \$128,115.50 |
| 2. Other Revenue: | |
| (a) Grant in Lieu of Taxes | |

TOTAL REVENUES	\$128,118.50
-----------------------	---------------------

PART 2: EXPENDITURES

- | | |
|---------------------------------------|-------------|
| 1. General Government Expenditures | |
| (a) General Administration | \$19,812.00 |
| (b) BC Assessment (Assessor Services) | \$ 500.00 |
| (c) Audit Fees | \$ 1,500.00 |
| 2. Protection Services | |
| (a) Firefighting | \$ 4,000.00 |
| (b) Police | |
| (c) E911 | |
| (d) Emergency Planning | \$ 5,000.00 |
| 3. Transportation | |
| (a) Roads and Servicing | \$12,500.00 |
| 4. Recreation and Cultural Services | |
| (a) Recreation | \$ 3,500.00 |
| (b) Cultural | \$ 3,500.00 |
| 5. Community Development | |
| (a) Education | |
| (b) Street Lighting | \$ 4,000.00 |
| 6. Environmental Health Services | |
| (a) Water Supply | \$16,495.50 |
| (b) Sewage Collection and Disposal | \$20,000.00 |
| (c) Garbage Collection | \$12,500.00 |
| 7. Other Services | |
| 8. Transfers into Reserve Fund | |
| (a) Infrastructure Funds | |
| 9. Contingency Funds | \$24,811.00 |

TOTAL EXPENDITURES	\$128,118.50
BALANCE	\$ 0.00



Note this budget includes the attached Appendix
Appendix A

Reserve Fund Balances

1. Name of reserve required or allotted to;(Infrastructure Fund)

Beginning Balance as of March 31, 2018	0
Transfers out	0
Transfers in (2% of Revenues)	0
Projected Interest Income for the year	0
Ending balance as of March 31, 2019	0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Nanoose First Nation in the Province of British Columbia,

Nanoose First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 23rd day of November, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**NANOOSE FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Nanoose First Nation duly enacts as follows:

1. This Law may be cited as the *Nanoose First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Nanoose First Nation Property Assessment Law, 2015*;

“First Nation” means the Nanoose First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Nanoose First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 9 day of November 2018, at
Lantzville, in the Province of British Columbia.

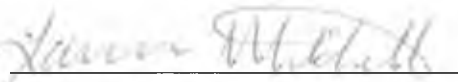
A quorum of Council consists of three (3) members of Council.

Chief Gordon Edwards



Councillor Brent Edwards

Councillor Natasha Bob



Councillor Lawrence Mitchell



Councillor Thomas Bob



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 – Residential	4.5248
Class 2 – Utilities	57.5831
Class 4 - Major Industry	
Class 5 - Light Industry	19.9697
Class 6 - Business and Other	13.7975
Class 8 - Recreational Property/Non-Profit Organization	6.6094
Class 9 - Farm	10.3334



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Neskonlith Indian Band in the Province of British Columbia,

Neskonlith First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**NESKONLITH FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Neskonlith First Nation duly enacts as follows:

1. This Law may be cited as the *Neskonlith First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Neskonlith First Nation Property Assessment Law, 2010*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Neskonlith First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Neskonlith First Nation Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

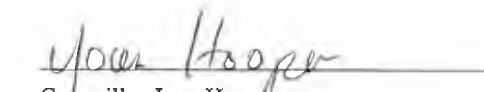
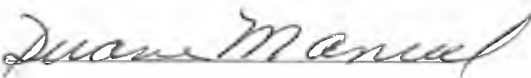
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1 day of June, 2018, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Chief Judy Wilson
Councillor Art Anthony
Councillor Fay Ginther
Councillor Joan Hooper
Councillor Duane Manuel
Councillor Louis Thomas



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|----------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$68,377 |

TOTAL REVENUES	\$68,377
-----------------------	-----------------

PART 2: EXPENDITURES

- | | |
|------------------------------------|----------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$ 2,000 |
| b. General Administrative | \$26,371 |
| c. Other General Government | \$32,808 |
| 2. Contingency Amount | \$ 6,835 |

TOTAL EXPENDITURES	\$68,377
---------------------------	-----------------

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0 |

BALANCE	\$0
----------------	------------



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Neskonalith Indian Band in the Province of British Columbia,

Neskonlith First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**NESKONLITH FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Neskonlith First Nation duly enacts as follows:

1. This Law may be cited as the Neskonlith *First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the Neskonlith *First Nation Property Assessment Law, 2010*;

“First Nation” means the Neskonlith First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the Neskonlith *First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100.00), the taxable property shall be taxed at one hundred dollars (\$ 100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

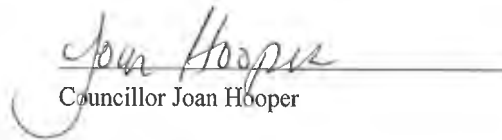
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1 day of June, 2018, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Chief Judy Wilson

Councillor Art Anthony


Councillor Fay Ginther
Councillor Joan Hooper
Councillor Duane Manuel
Councillor Louis Thomas



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value:	
	IR #1/IR #2	IR #3
Class 1 - Residential		
Class 2 - Utilities	60.5370	42.7185
Class 4 - Major Industry		
Class 5 - Light Industry		
Class 6 - Business and Other	20.4545	17.4183
Class 8 - Recreational Property/Non-Profit Organization		
Class 9 - Farm		
Class 10a Railway (regulated)	18.4972	28.2510
Class 10b Railway Utility (regulated)	24.86038	42.5946



NESKONLITH INDIAN BAND
FINANCIAL ADMINISTRATION LAW
2017



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Neskonlith Indian Band considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Neskonlith Indian Band enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Neskonlith Indian Band Financial Administration Law, 2017*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation, and includes the Chief;



- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “executive director” means the person appointed executive director under section 18;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “finance director” means the person appointed finance director under section 19;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Neskonlith Indian Band;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the executive director, finance director, tax administrator and any other employee of the First Nation designated by the Council as an officer;



“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.



(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least five (5) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.



PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.



(2) Annually the finance director must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member’s term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member’s term of office.



Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

- (2) If Council appoints a non-councillor as chair of the Committee,
 - (a) Council must send to the chair notices and agendas of all council meetings;
 - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
 - (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the executive director and the finance director must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The executive director or the finance director may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the executive director or the finance director; or
- (b) it is a meeting with the auditor.

(6) The Committee must meet

- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and
- (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the executive director, the Committee may retain a consultant to assist in the performance of any of its responsibilities.



Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually review and recommend to the Council for approval, short, medium and long-term financial plans;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign responsibility to the Committee any other matters respecting the financial administration of the First Nation.



DIVISION 3 - Officers and Employees

Executive director

18.(1) The Council must appoint a person as executive director of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the executive director is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to oversee the development of and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to oversee the hiring of the employees of the First Nation, as the executive director considers necessary, and to set the terms and conditions of their employment;
- (c) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (d) to oversee and administer the contracts of the First Nation;
- (e) to recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (f) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (g) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (f) taking into consideration the cost of implementing those controls;
- (h) to perform any other duties of the executive director under this Law; and
- (i) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the executive director's duties specified in this Law.

(3) The executive director may assign the performance of any of the executive director's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with notice to Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the executive director of the responsibility to ensure that these duties or functions are carried out properly.

Finance director

19.(1) The Council must appoint a person as finance director of the First Nation and may set the terms and conditions of that appointment.



(2) Reporting to the executive director, the finance director is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the finance director under this Law; and
- (o) to carry out any other activities specified by the executive director that are not contrary to the Act or inconsistent with the finance director's duties under this Law.

(3) With the approval of the executive director, the finance director may assign the performance of any of the duties or functions of the finance director to any officer, employee, contractor or agent of the



First Nation, but this assignment does not relieve the finance director of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the finance director, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the finance director the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the finance director the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the executive director, finance director, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the executive director, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including



- (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the executive director, the finance director, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).
- (3) On request, the executive director must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.
- (4) In the course of discharging his or her responsibilities under this Law, the executive director must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.
- (5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must follow the procedures and remedies outlined in the governance policy.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.



(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;



- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before February 15 of each year, the finance director must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 28 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the finance director must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.



(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues;
- (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.



DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the executive director or the finance director.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The finance director must ensure the safekeeping of all money received by the First Nation.

(2) The finance director

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
- (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.



(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The executive director may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the executive director the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be



- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The executive director or the finance director must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the executive director or finance director may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.



Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the executive director or the finance director.

DIVISION 4 - General Matters

Advances

42.(1) The executive director or the finance director may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.



Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the finance director to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.



Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the finance director may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the finance director recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.



(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the executive director or the finance director.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or



- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.
- (2) The First Nation may carry on a business that
 - (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
 - (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.
- (3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities
 - (a) do not result in a material liability for the First Nation; or
 - (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.
- (4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the finance director under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the finance director must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

- (3) The First Nation must not give an indemnity unless it is
 - (a) authorized under section 105;
 - (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
 - (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.
- (4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:
 - (a) specifying circumstances under which an indemnity may be given without Council approval;
 - (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
 - (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and



- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the finance director to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.



(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Prohibited Investments in First Nation Member Activities

64.(1) The First Nation must not make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the finance director may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the executive director must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the executive director must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:



“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The finance director must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the finance director must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the finance director must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance director must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.



Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the finance director must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance director must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the finance director must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The finance director must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

74.(1) The finance director must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.



(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The finance director must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practising, and



- (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.



(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the finance director; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or



- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

- (3) The executive director must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the executive director to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.



Operations Manual

83.(1) The executive director must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The executive director must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the finance director must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.



Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.



Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the executive director must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The executive director must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the executive director must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;



- (b) its condition and state of repair;
 - (c) its suitability for its present use;
 - (d) its estimated remaining life;
 - (e) its estimated replacement cost;
 - (f) estimated dates and costs of its required future rehabilitation;
 - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the finance director must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:



- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The executive director may retain the services of a professional engineer or other consultant to assist the executive director, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.



PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.



Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the executive director or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the executive director under subsection 101(3), the executive director must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.



(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the executive director, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The executive director and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to



(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

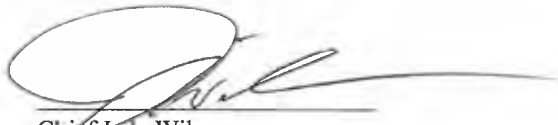


Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

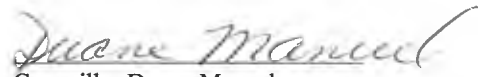
(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12 day of December, 2017, at Chase, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

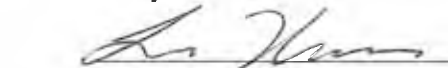

Chief Judy Wilson


Councillor Art Anthony


Councillor Joan Hooper


Councillor Duane Manuel


Councillor Fay Ginther


Councillor Louis Thomas

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived with for at least six(6) months in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.



Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse or immediate family member as defined in the Governance policy,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.



Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the executive director:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The executive director must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the executive director must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal protocol exchanges or social obligations associated with the councillor’s office,
 - (ii) normal exchanges common to business relationships, or
 - (iii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;



- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the executive director under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available.

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest, in writing, immediately to all council and the executive director.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.



(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The executive director must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must



- (a) disclose the circumstances in writing as soon as practical to the executive director or, in the case of the executive director, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the executive director or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the executive director or, in the case of the executive director, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available.

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.



(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.



(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C. J. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**OSOYOOS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *Osoyoos Indian Band Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Osoyoos Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Osoyoos Indian Band Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018 and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

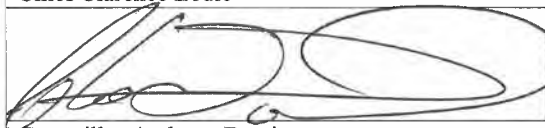
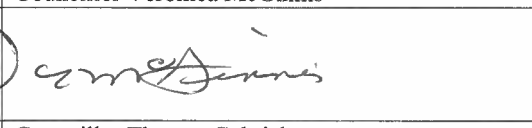
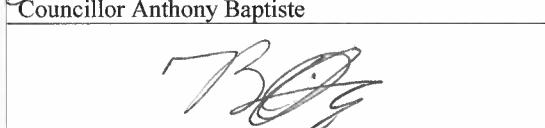
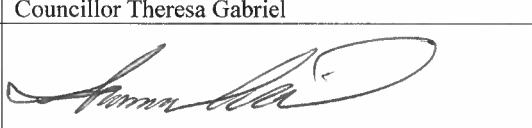
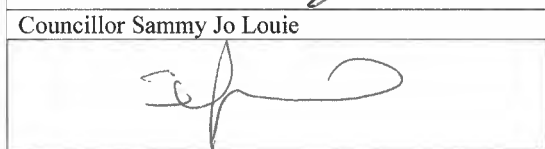
12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2018, at Oliver, in the Province of Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Clarence Louie	Councillor Veronica McGinnis
	
Councillor Anthony Baptiste	Councillor Theresa Gabriel
	
Councillor Sammy Jo Louie	Councillor Leona Baptiste
	



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1	Local revenues for current fiscal year:		
	a. Property Tax Revenue	\$	2,684,828
	b. Minimum Tax Revenue	\$	816
	i) Interest, Appeals and Penalties (projected)	\$	35,000
	ii) Tax Certificate Search	\$	1,500
2	Moneys from Reserve Fund		
	i. OIB Capital Development Fund		
	ii. OIB Contingency Reserve		
	TOTAL REVENUES	\$	2,722,143

PART 2: EXPENDITURES

1	General Government Expenditures		
	a. Executive and Legislative	\$	85,000
	b. General Administrative	\$	419,845
	c. Other General Government	\$	67,500
2	Protection Services		
	a. Policing / Patrols	\$	20,000
	b. Firefighting	\$	280,000
	c. Regulatory Measures	\$	3,000
	d. Other Protective Services	\$	62,000
3	Transportation		
	a. Roads and Streets	\$	273,600
	b. Snow Removal	\$	45,000
	c. Parking	\$	120,136
	d. Public Transit	\$	65,000
	e. Other Transportation/ Vehicles		
	f. O&M Equipment	\$	30,000
4	Recreation and Cultural Services		
	a. Recreation	\$	206,600
	b. Culture	\$	75,000
	c. Library	\$	7,200
	c. Heritage Protection	\$	105,000
	d. Other Recreation and Culture		
5	Community Development		
	a. Planning & Zoning	\$	
	b. Community Planning	\$	20,000
	c. Economic Development Program	\$	25,000
	e. Tourism		
	f. Trade & Industry		
	g. Land Rehabilitation and Beautification	\$	30,000
	h. Other Regional Planning Development		
6	Environment Health Services		
	a. Water Purification and Supply	\$	150,000
	b. Sewage Collection and Disposal		



	c. Garbage Waste Collection and Disposal		
	e. Other Environmental Services	\$	343,262
7	Fiscal Services		
8	Other Services		
	a. Health	\$	15,000
	b. Education		
	c. Other Services	\$	84,000
9	Grants:		
	a. Home owner grants equivalents:	\$	135,000
10	Contingency Amounts		
	a.	\$	30,000
11	Transfers into reserve funds		
	a. Contingency Reserve Fund		25,000
	b.		
	TOTAL EXPENDITURES	\$	2,722,143

PART 3: ACCUMULATED SURPLUS/DEFICIT

Accumulated Surplus – revenues carried forward from the previous budget year

0

BALANCE

0



Appendix “A”

Reserve Funds Balance

OIB Capital Development Fund

Beginning balance as of April 1, 2018:	\$	179,794.28
Transfers out		
i. Local Revenue Account	\$	
Moneys borrowed		
Transfers in		
i. Local Revenue Account	\$	
ii. Interest Earned	\$	3,500.00
Moneys repaid	\$	-
Ending balance as of March 31, 2019:	\$	183,294.28

OIB Contingency Reserve Fund

Beginning balance as of April 1, 2018:	\$	230,621.26
Transfers out		
i		-
Moneys borrowed		
Transfers in		
i. Local Revenue Account	\$	25,000.00
ii. Interest Earned		2,500.00
Moneys repaid	\$	-
Ending balance as of March 31, 2019:	\$	258,121.26



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**OSOYOOS INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Osoyoos First Nation duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Osoyoos Indian Band Property Assessment Law, 2009*;

“First Nation” means the Osoyoos Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Osoyoos Indian Band Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by

- a. imposing the rates set out in Schedule A upon the assessed value of all taxable property in each property class within Taxation District No. 1; and
- b. imposing the rates set out in Schedule B upon the assessed value of all taxable property in each property class within Taxation District No. 2.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$ 350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$ 350.00), except where a residential taxpayer is eligible for the additional home owners grant and the amount of tax levied is less than two hundred and seventy-five dollars, in which case the taxable property shall be taxed at two hundred and seventy-five dollars (\$275.00).

5. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.



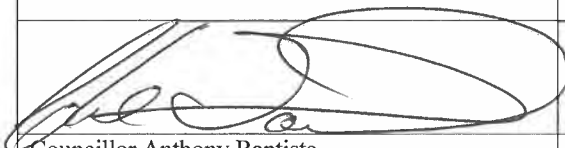
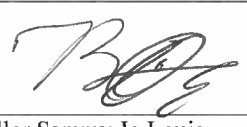
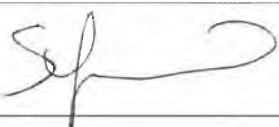
8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedules A and B attached to this Law forms part of and are an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May, 2018, at Oliver, in the Province of British Columbia.

A quorum of Council consists of FOUR (4) members of Council.

Chief Clarence Louie	Councillor Veronica McGinnis
	
Councillor Anthony Baptiste	Councillor Theresa Gabriel
	
Councillor Sammy Jo Louie	Councillor Leona Baptiste
	



SCHEDULE A

2018 TAX RATES FOR TAXATION DISTRICT #1 Oliver, BC

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE	
	<u>Land</u>	<u>Improvements</u>
Class 1 – Residential	5.8716	6.1003
Class 2 – Utilities	33.571	35.0384
Class 5 - Light Industry	14.8827	15.4428
Class 6 - Business and Other	13.4781	14.0382
Class 8 - Recreational Property/Non-Profit Organization	6.277	6.5057
Class 9 - Farm	10.777	11.0057



SCHEDULE B

2018 TAX RATES FOR TAXATION DISTRICT #2 Osoyoos, BC

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE	
	<u>Land</u>	<u>Improvements</u>
Class 1 – Residential	5.0074	5.4731
Class 2 – Utilities	23.9577	25.5876
Class 5 - Light Industry	9.4336	10.9528
Class 6 - Business and Other	9.1626	10.2733
Class 8 - Recreational Property/Non-Profit Organization	5.4128	5.8785
Class 9 - Farm	9.9128	10.3785



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PENTICTON INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Penticton Indian Band Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Penticton Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to the First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Penticton Indian Band Property Taxation Law, 2015*

3. The First Nation’s annual budget for the budget year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including the Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of June, 2018, at Penticton Indian Band office, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.



Chief Chad Eneas

Councillor Kyle Alec

Councillor Suzanne Johnson

Councillor Clinton George

Councillor Joan Phillip

Councillor Ernest Jack

Councillor Elliott Tonasket

Councillor Inez Pierre

Councillor Fred Kruger



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,705,053.90
b. Interest and Penalties	\$ 26,478.79
TOTAL REVENUES:	\$1,731,532.69

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$ 64,000
i. Capital Expenditure – Taxation Building	\$ 150,000
b. Board of Review	\$ 5,000
c. Local Government Services Administration	\$ 147,300
d. Allowance For Taxes in Dispute	\$ 45,000
e. Intergovernmental Affairs	\$ 141,186.95
2. Protection Services	
a. City of Penticton Fire Protection	\$ 230,000
b. PW: PIB Fire Protection	\$ 40,000
3. Transportation	
a. PW: PIB Public Works	\$ 20,000
4. Recreation and Cultural Services	
a. PW: Parks and Recreation	\$ 10,000
b. PW: Channel Lands	\$ 10,000
5. Community Development	
a. Education	\$ 40,000
b. Housing	\$ 40,000
c. Home Owners Representation	\$ 10,000
d. Daycare	\$ 40,000
e. Health	\$ 40,000



f. Lands Department	\$ 40,000
g. Footprints	\$ 40,000
h. Land Rehabilitation and Beautification	
6. Environment Health Services	
a. Natural Resources	\$ 40,000
7. Other Services	
a. BC Assessment	\$ 27,000
b. Municipal Agreement RDOS	\$ 67,000
c. PW: PIB Waste Management	\$ 15,000
d. Hospital District	\$ 97,000
e. Library Service	\$ 25,000
f. Penticton Sewage Agreement	\$ 32,000
8. Grants:	
a. Home owner grant equivalents:	\$ 335,000
9. Contingency Amount	
a. Contingency Amount	\$ 45,007.86
10. Transferred into reserve funds	
a. Capital Reserve Fund	\$ 520,751.66
b. Contingency Reserve Fund	\$ 59,120.22
TOTAL EXPENDITURES	\$ 2,375,366.69

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 643,834
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BALANCE	\$ 0.00
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Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year

a. BC Assessment	\$ 27,000
b. Municipal Agreement RDOS	\$ 67,000
c. PW: PIB Waste Management	\$ 15,000
d. Hospital District	\$ 97,000
e. Library Service	\$ 25,000
f. Penticton Sewage Agreement	\$ 32,000
g. City of Penticton Fire Protection	\$ 230,000

Note: This Budget includes the attached appendices.



Appendix

Reserve Fund Balances for Revenues Included in Part 1 of the Schedule

1. Capital Reserve Fund

Beginning balance as of January 1, 2018:	\$ 870,367
Transfers out	
a. to current year revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year revenues:	\$ 520,751.66
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 15,264.99
Ending balance as of December 31, 2018:	\$ 1,406,383.65

2. Contingency Reserve Fund

Beginning balance as of January 1, 2018:	\$ 210,096
Transfers out	
a. to current year revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year revenues:	\$ 59,120.22
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 3,279.70
Ending balance as of December 31, 2018:	\$ 272,495.92



Appendix
Development Cost Charge Budget and Reserve Fund Balances

A. Development Cost Charge Current Year Budget

Revenues:

1. Development cost charge revenues to be collected in current year:
 - (a) \$
 - (b) \$
 - (c) \$
2. Moneys from development cost charge reserve funds to be expended in the current year:
 - (a) \$
 - (b) \$

Total Development Cost Charge Revenues: \$

Expenditures:

1. Development cost charge expenditures in the current year:
 - (a) \$
 - (b) \$
2. Transfers into development cost charge reserve funds
 - (a) \$
 - (b) \$

Total Development Cost Charge Expenditures: \$ 0.00

Balance: \$ 0.00

B. Development Cost Charge Reserve Fund Balances

1. Transportation Facilities

Beginning balance as of January 1, 2018: \$ 0.00

Transfers out

- a. to current year development cost charge revenues: \$
- b. to _____ development cost charge reserve fund as a transfer: \$
- c. moneys borrowed from fund for another local service purpose: \$

Transfers in

- a. development cost charge revenues to be collected in current budget year (estimated): \$
- b. from _____ development cost charge reserve fund as a transfer into fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$

Ending balance as of December 31, 2018: \$ 0.00

2. Water Facilities

Beginning balance as of January 1, 2018: \$ 0.00

Transfers out



a. to current year development cost charge revenues:	\$
b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of December 31, 2018:	\$ 0.00
3. Sewer Facilities	
Beginning balance as of January 1, 2018:	\$ 0.00
Transfers out	
a. to current year development cost charge revenues:	\$
b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of December 31, 2018:	\$ 0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band
Annual Expenditure Amending Law, 2018

Dated at Vancouver, British Columbia this 12th day of December, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PENTICTON INDIAN BAND
ANNUAL EXPENDITURE AMENDING LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation enacted the *Penticton Indian Band Annual Expenditure Law, 2018* and now wishes to amend that law to authorize a new budget in the form attached to this Law.

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Amending Law, 2018*.

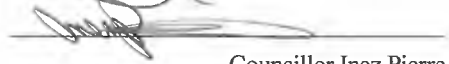
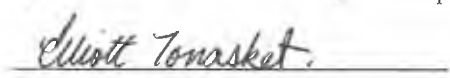
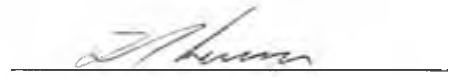
2. The *Penticton Indian Band Annual Expenditure Law, 2018* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the *Penticton Indian Band Annual Expenditure Law, 2018*.

4. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of December, 2018, at The Penticton Indian Band, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.


Chief Chad Eneas
Councillor Clinton George
Councillor Kyle Alec
Councillor Ernest Jack
Councillor Inez Pierre
Councillor Suzanne Johnson
Councillor Joan Phillip
Councillor Elliott Tonasket
Councillor Fred Kruger



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|----------------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$1,716,358.77 |
| b. Interest and Penalties | \$ 26,478.79 |

TOTAL REVENUES:	\$1,742,837.56
------------------------	-----------------------

PART 2: EXPENDITURES

- | | |
|---|---------------|
| 1. General Government Expenditures | |
| a. General Administrative | \$ 64,000 |
| i. Capital Expenditure – Taxation Building | \$ 150,000 |
| b. Board of Review | \$ 5,000 |
| c. Local Government Services Administration | \$ 147,300 |
| d. Allowance For Taxes in Dispute | \$ 45,000 |
| e. Intergovernmental Affairs | \$ 141,186.95 |
| 2. Protection Services | |
| a. City of Penticton Fire Protection | \$ 230,000 |
| b. PW: PIB Fire Protection | \$ 40,000 |
| 3. Transportation | |
| a. PW: PIB Public Works | \$ 20,000 |
| 4. Recreation and Cultural Services | |
| a. PW: Parks and Recreation | \$ 10,000 |
| b. PW: Channel Lands | \$ 10,000 |
| 5. Community Development | |
| a. Education | \$ 40,000 |
| b. Housing | \$ 40,000 |
| c. Home Owners Representation | \$ 10,000 |
| d. Daycare | \$ 40,000 |
| e. Health | \$ 40,000 |



f. Lands Department	\$ 40,000
g. Footprints	\$ 40,000
h. Land Rehabilitation and Beautification	
6. Environment Health Services	
a. Natural Resources	\$ 40,000
7. Other Services	
a. BC Assessment	\$ 27,000
b. Municipal Agreement RDOS	\$ 67,000
c. PW: PIB Waste Management	\$ 15,000
d. Hospital District	\$ 97,000
e. Library Service	\$ 25,000
f. Penticton Sewage Agreement	\$ 32,000
8. Grants:	
a. Home owner grant equivalents:	\$ 335,000
9. Contingency Amount	
a. Contingency Amount	\$ 45,007.86
10. Transferred into reserve funds	
a. Capital Reserve Fund	\$ 309,430.53
b. Contingency Reserve Fund	\$ 59,120.22
TOTAL EXPENDITURES	\$ 2,164,045.56

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 421,208
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BALANCE **\$ 0.00**



Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year

a. BC Assessment	\$ 27,000
b. Municipal Agreement RDOS	\$ 67,000
c. PW: PIB Waste Management	\$ 15,000
d. Hospital District	\$ 97,000
e. Library Service	\$ 25,000
f. Penticton Sewage Agreement	\$ 32,000
g. City of Penticton Fire Protection	\$ 230,000

Note: This Budget includes the attached appendices.



Appendix

Reserve Fund Balances for Revenues Included in Part 1 of the Schedule

1. Capital Reserve Fund

Beginning balance as of January 1, 2018:	\$ 870,367
Transfers out	
a. to current year revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year revenues:	\$ 309,430.53
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 14,747.47
Ending balance as of December 31, 2018:	\$ 1,194,545.00

2. Contingency Reserve Fund

Beginning balance as of January 1, 2018:	\$ 210,096
Transfers out	
a. to current year revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year revenues:	\$ 59,120.22
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 3,365.20
Ending balance as of December 31, 2018:	\$ 272,581.40



Appendix

Development Cost Charge Budget and Reserve Fund Balances

A. Development Cost Charge Current Year Budget

Revenues:

1. Development cost charge revenues to be collected in current year:
 - (a) \$
 - (b) \$
 - (c) \$
2. Moneys from development cost charge reserve funds to be expended in the current year:
 - (a) \$
 - (b) \$

Total Development Cost Charge Revenues: \$

Expenditures:

1. Development cost charge expenditures in the current year:
 - (a) \$
 - (b) \$
2. Transfers into development cost charge reserve funds
 - (a) \$
 - (b) \$

Total Development Cost Charge Expenditures: \$ 0.00

Balance: \$ 0.00

B. Development Cost Charge Reserve Fund Balances

1. Transportation Facilities

Beginning balance as of January 1, 2018: \$ 0.00

Transfers out

- a. to current year development cost charge revenues: \$
- b. to _____ development cost charge reserve fund as a transfer: \$
- c. moneys borrowed from fund for another local service purpose: \$

Transfers in

- a. development cost charge revenues to be collected in current budget year (estimated): \$
- b. from _____ development cost charge reserve fund as a transfer into fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$

Ending balance as of December 31, 2018: \$ 0.00

2. Water Facilities

Beginning balance as of January 1, 2018: \$ 0.00

Transfers out

- a. to current year development cost charge revenues: \$



b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of December 31, 2018:	\$ 0.00
3. Sewer Facilities	
Beginning balance as of January 1, 2018:	\$ 0.00
Transfers out	
a. to current year development cost charge revenues:	\$
b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of December 31, 2018:	\$ 0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.J. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PENTICTON INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Penticton Indian Band Property Assessment Law, 2015*;

“First Nation” means the Penticton Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Penticton Indian Band Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of May, 2018, at the Penticton Indian Band office, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.



Chief Chad Eneas

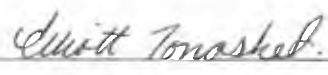

Councillor Clinton George


Councillor Ernest Jack


Councillor Inez Pierre



Councillor Suzanne Johnson


Councillor Joan Phillip


Councillor Elliott Tonasket


Councillor Fred Kruger

SCHEDULE TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Rates for District: District 1	
Class 1 – Residential	6.1997
Class 2 – Utilities	44.6060
Class 4 – Major Industry	13.1313
Class 5 - Light Industry	12.7517
Class 6 - Business and Other	12.2059
Class 8 - Recreational Property/Non-Profit Organization	8.6623
Class 9 - Farm	20.3990
Rates for District: District 2	
Class 1 – Residential	3.9055
Class 2 – Utilities	22.3298
Class 4 – Major Industry	13.1313
Class 5 - Light Industry	9.1103
Class 6 - Business and Other	11.0400
Class 8 - Recreational Property/Non-Profit Organization	6.3506
Class 9 - Farm	9.4792



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Peters First Nation in the Province of British Columbia,

Peters First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 14th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PETERS FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Peters First Nation duly enacts as follows:

1. This Law may be cited as the *Peters First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Peters First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Peters First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Peters First Nation Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.



5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

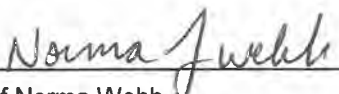
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of June, 2018, at Peters Indian Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Norma Webb

Councillor David Peters



Councillor Victoria Peters



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|----------|
| 1. Property tax revenues to be collected in budget year: | |
| (a) Property Tax Revenue | \$17,770 |

TOTAL REVENUES	\$17,770
-----------------------	-----------------

PART 2: EXPENDITURES

- | | |
|------------------------------------|----------|
| 1. General Government Expenditures | |
| (c) Other General Government | \$500 |
| 2. Protective Services | |
| (d) Other Protective Services | \$17,000 |
| 3. Contingency | |
| Contingency amount | \$ 270 |

TOTAL EXPENDITURES	\$17,770
---------------------------	-----------------

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|---|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | 0 |
|---|---|

BALANCE	\$0
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Peters First Nation in the Province of British Columbia,

Peters First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 14th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PETERS FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Peters First Nation duly enacts as follows:

1. This Law may be cited as the *Peters First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Peters First Nation Property Assessment Law, 2015*;

“First Nation” means the Peters First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Peters First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

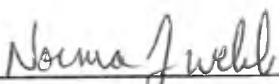


8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

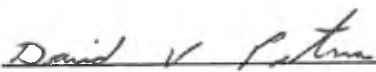
THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of June, 2018, at Peters Indian Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Norma Webb

Councillor Victoria Peters



Councillor David Peters



SCHEDULE

TAX RATES

PROPERTY CLASS \$1,000 OF D VALUE	RATE PER ASSESSSE
Class 1 - Residential	
Class 2 – Utilities	25.76503
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Popkum First Nation in the Province of British Columbia,

Popkum First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 4th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**POPKUM FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Popkum First Nation duly enacts as follows:

1. This Law may be cited as the *Popkum First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *Popkum First Nation Property Assessment By-law, 2005*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Popkum First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Popkum First Nation Property Taxation By-law, 2005*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.



8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

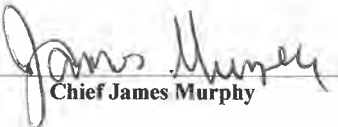
10.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2018, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of one (1) member of Council.



Chief James Murphy



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax	\$ 27,345.35	
TOTAL REVENUES		\$ 27,345.35

PART 2: EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative	\$ 12,305.50	
b. General Administrative	\$ 12,305.50	
c. Other General Government		
2. Contingency Amounts	\$ 2,734.35	
TOTAL EXPENDITURES		\$ 27,345.35

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
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BALANCE **0**



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Popkum First Nation in the Province of British Columbia,

Popkum First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 4th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**POPKUM FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Popkum First Nation duly enacts as follows:

1. This Law may be cited as the *Popkum First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Popkum First Nation Property Assessment By-law, 2005*;

“First Nation” means the Popkum First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Popkum First Nation Property Taxation By-law, 2005*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2018, at Chilliwack,
in the Province of British Columbia.

A quorum of Council consists of one (1) member of Council.



Chief James Murphy



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER THOUSAND DOLLARS OF ASSESSED VALUE
Class 1 - Residential	0.0
Class 2 - Utilities	22.44211
Class 4 - Major Industry	0.0
Class 5 - Light Industry	0.0
Class 6 - Business and Other	11.46110
Class 7 - Forest Land	0.0
Class 8 - Recreational Property/Non-Profit Organization	0.0
Class 9 - Farm	8.80862



QUATSINO
FINANCIAL ADMINISTRATION LAW
2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Quatsino considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Quatsino enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Quatsino Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;



“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

“First Nation” means the Quatsino;

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;

“First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

“First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;

“fiscal year” means the fiscal year of the First Nation set out in section 23;

“GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

“multi-year financial plan” means the plan referred to in section 24;

“officer” means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;



“special purpose report” means a report described in subsection 72; and

“standards” means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:



- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

- 6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.
- (2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

- 7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.



Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.



- (4) The Council must establish policies or procedures or give directions
 - (a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;
 - (b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
 - (c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).
- (5) If the Committee consists of
 - (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
 - (b) four (4) or more members, at least two (2) of the Committee members must be councillors.
- (6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (7) A Committee member may be removed from office by the Council if
 - (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
 - (b) the chair of the Committee recommends removal.
- (8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.
- (2) If Council appoints a non-councillor as chair of the Committee,
 - (a) Council must send to the chair notices and agendas of all council meetings;
 - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
 - (c) the chair may attend and speak at Council meetings.

Committee Procedures

14. (1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.
- (2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.



(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.



(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;



- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and



(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;



- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.



DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
 - (b) comply with all policies, procedures and directions of the Council; and
 - (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of the First Nation;
 - (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:



- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 23.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 24.** No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 25.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify
- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
 - (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
 - (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.



(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:



- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a trust account if the First Nation has money held in trust;
- (c) a land and resources account for money from revenues from the First Nation's lands; and
- (d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and
- (b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.



DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.



(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.



Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

- (3) All interest earned on
 - (a) a trust account must be retained in that account; and
 - (b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.



(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.



(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).



Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
 - (b) acquire an interest in a partnership as a general partner; or
 - (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.
- (2) The First Nation may carry on a business that
- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
 - (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.



(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 103;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;



- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:



- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.



Fraud Risks

66.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.



Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 62(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and



- (f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

- (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

- (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must



(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by



- (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
- (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements of the First Nation for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.
- (3) The senior manager must provide the annual report referred to in subsection (1)
- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.
- (4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring
- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
 - (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.



DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the



Revenue Management Implementation Regulations as amended by the Financing Secured by Other Revenues Regulations.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing,



planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:



- (a) its present use;
 - (b) its condition and state of repair;
 - (c) its suitability for its present use;
 - (d) its estimated remaining life;
 - (e) its estimated replacement cost;
 - (f) estimated dates and costs of its required future rehabilitation;
 - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the senior financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:



- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.



PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that



- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;



- (b) for the inquiry or investigation into reports made under section 98; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.



- (2) The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

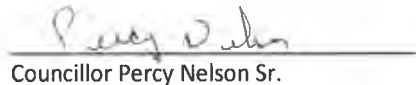
105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of MARCH, 2018, at Quatsino, in the Province of B.C. at a duly called and conducted Council meeting at which the required quorum of Four (4) members of Council was present throughout.


Chief James Nelson

Councillor Marilyn Brotchie


Councillor Percy Nelson Sr.

Councillor James Wallas


Councillor Sonya Conroy


Councillor Patricia Speck-Hall

Councillor



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests



- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.



(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Scowlitz First Nation in the Province of British Columbia,

Sq'ewlets Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





SQ'EWLETS
ANNUAL EXPENDITURE LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Sq'ewlets duly enacts as follows:

1. This Law may be cited as the *Sq'ewlets Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Scowlitz First Nation Property Assessment By-Law, 2004*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Sq'ewlets, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Scowlitz First Nation Property Taxation By-Law, 2004*.

3. The First Nation's annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.



8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10(1). The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

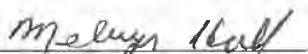
(2) A reference to the Schedule is a reference to the Schedule to this Law.

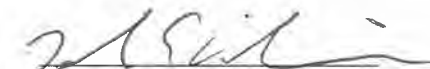
11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2018, at Lake Errock, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Andy Phillips


Councillor Melvyn Hall


Councillor John Williams Jr.



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:		
a. Property Tax Revenues	<u>\$3,395.85</u>	
TOTAL REVENUES		\$3,395.85

PART 2: EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative	\$1,528.45	
b. General Administrative	\$1,528.40	
2. Contingency Amount	<u>\$339.00</u>	
TOTAL EXPENDITURES		<u>\$3,395.85</u>

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year		\$0
BALANCE		0



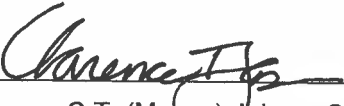
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Scowlitz First Nation in the Province of British Columbia,

Sq'ewlets Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





SQ'EWLETS
ANNUAL RATES LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Sq'ewlets duly enacts as follows:

1. This Law may be cited as the *Sq'ewlets Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Scowlitz First Nation Property Assessment By-Law, 2004*;

“First Nation” means the Sq'ewlets, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Scowlitz First Nation Property Taxation By-Law, 2004*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule of this Law forms part of and is an integral part of this Law.

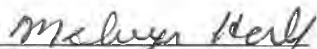
8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



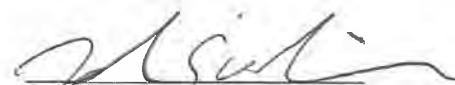
THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2018, at Lake Errock,
in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Andy Phillips



Councillor Melvyn Hall



Councillor John Williams Jr.

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER THOUSAND DOLLARS OF ASSESSED VALUE
Class 1 - Residential	0.0
Class 2 - Utilities	74.46830
Class 4 - Major Industry	0.0
Class 5 - Light Industry	0.0
Class 6 - Business and Other	0.0
Class 7 - Forest Land	0.0
Class 8 - Recreational Property/Non-Profit Organization	0.0
Class 9 – Farm	0.0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seabird Island Band in the Province of British Columbia,

Seabird Island Band Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 10th day of August, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SEABIRD ISLAND BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Seabird Island Band Property Assessment By-law (2004)*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Seabird Island Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Seabird Island Band Property Taxation Bylaw (2004)*

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.



8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of July, 2018, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Clem Seymour

Councillor Rodney Peters

Councillor Paul Andrew

Councillor Marcia Peters

Councillor Linda Kay-Peters

Councillor Janice Parsey

Councillor Alexis Grace

Councillor Stacy McNeil

Councillor Ronald Joe



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|-------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$1,197,279 |

TOTAL REVENUES	\$1,197,279
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PART 2: EXPENDITURES

- | | |
|--|---------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | 278,770 |
| b. General Administrative | 122,728 |
| c. Other General Government (appeals) | 11,141 |
| 2. Protection Services | |
| a. Policing | |
| b. Firefighting | 25,191 |
| c. Regulatory Measures | |
| d. Other Protective Services | 112,265 |
| 3. Transportation | |
| a. Roads and Streets | 41,985 |
| b. Snow and Ice Removal | |
| 4. Recreation and Cultural Services | |
| a. Recreation | 38,135 |
| b. Culture | 71,375 |
| c. Heritage Protection | |
| d. Other Recreation and Culture (including Elders) | 95,907 |
| 5. Community Development | |
| a. Housing | |
| b. Planning and Zoning | |
| c. Community Planning | 119,728 |
| d. Economic Development Program | |
| e. Tourism | 13,393 |
| 6. Environment Health Services | |
| a. Water Purification and Supply | |
| b. Sewage Collection and Disposal | 30,000 |
| c. Garbage Waste Collection and Disposal | |
| d. Recycling | |



e. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education (including PAC)	67,177
e. Other Service	74,733
8. Grants:	
a. Home owner grant equivalents (regular)	1,140
b. Home owner grant equivalents (seniors)	\$ 275
9. Contingency Amount	\$119,728
TOTAL EXPENDITURES	\$1,223,671
 <u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus -- revenues carried forward from the previous budget year	\$26,392
 BALANCE	 \$0

Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

- | | |
|--|-------------------------|
| a. District of Kent – Road Maintenance | \$ 14,750 per Annum |
| b. District of Kent – Sewer Service | \$ 1.15 per Cubic meter |



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seabird Island Band in the Province of British Columbia,

Seabird Island Band Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 10th day of August, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SEABIRD ISLAND BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Seabird Island Band has enacted the *Seabird Island First Nation Property Taxation By-law* and the *Seabird Island First Nation Property Assessment By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Rates Law, 2018*.
2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Seabird Island First Nation Property Assessment By-law*;

“First Nation” means the Seabird Island Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Seabird Island First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4 Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

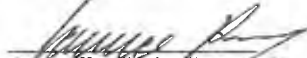


8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of July, 2018, at Agassiz, in the Province of British Columbia.

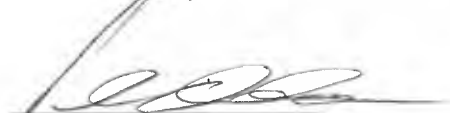
A quorum of Council consists of five (5) members of Council.

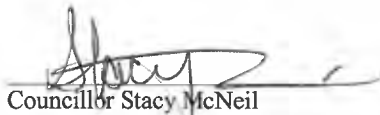

Chief Clem Seymour

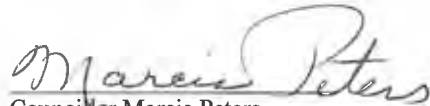

Councillor Janice Parscy

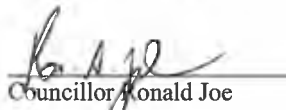

Councillor Rodney Peters

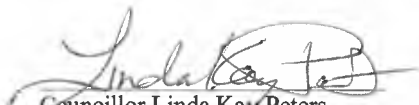

Councillor Alexis Grace


Councillor Paul Andrew


Councillor Stacy McNeil


Councillor Marcia Peters


Councillor Ronald Joe


Councillor Linda Kay Peters



SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	5.22654	5.22654
Class 2 - Utilities	74.46830	74.46830
Class 5 - Light Industry	17.75624	17.75624
Class 6 - Business and Other	15.50067	15.50067
Class 8 - Recreational Property/Non-Profit Organization	10.35959	10.35959
Class 9 - Farm	27.34088	27.34088
Class 10 - Prescribed Railway Rights of Way	67.58070	45.30561



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Semiahmoo First Nation in the Province of British Columbia,

Semiahmoo First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 23rd day of November, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SEMAIHM00 FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Semiahmoo First Nation duly enacts as follows:

1. This Law may be cited as the *Semiahmoo First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Semiahmoo First Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Semiahmoo First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Semiahmoo First Nation Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.



5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

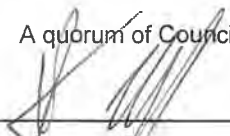
12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

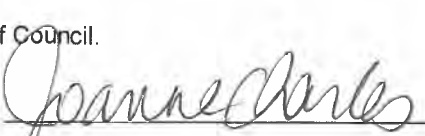
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of November, 2018, at Semiahmoo, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Harley Chappell



Councillor Joanne Charles

Councillor Roxanne Charles



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$210,806
TOTAL REVENUES	\$210,806

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 3,000
b. Other General Government	\$14,000
2. Transportation	
a. Snow and Ice Removal	\$10,000
3. Recreation and Cultural Services	
a. Recreation	\$16,000
b. Culture	\$12,000
c. Heritage Protection	\$12,000
4. Community Development	
a. Housing	\$ 5,000
b. Planning and Zoning	\$ 4,000
c. Community Planning	\$20,000
d. Economic Development Program	\$20,000
e. Land Rehabilitation and Beautification	\$15,000
f. Emergency Preparedness Planning and Development	\$20,000
5. Environment Health Services	
a. Water Purification and Supply	\$20,000
b. Sewage Collection and Disposal	\$ 5,000
6. Other Services	
a. Health	\$ 2,000
b. Education	\$ 5,000
9. Grants:	
a. Home owner grant equivalents:	\$12,000
10. Contingency Amount	\$15,806
TOTAL EXPENDITURES	\$210,806



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Semiahmoo First Nation in the Province of British Columbia,

Semiahmoo First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 23rd day of November, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SEMAIHM00 FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Semiahmoo First Nation duly enacts as follows:

1. This Law may be cited as the *Semiahmoo First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Semiahmoo First Nation Property Assessment Law, 2016*;

“First Nation” means the Semiahmoo First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Semiahmoo First Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

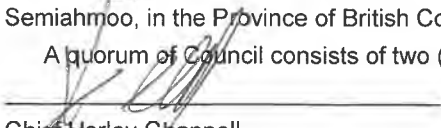
7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

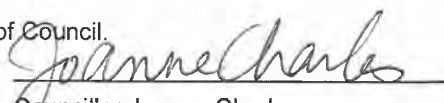
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of November, 2018, at Semiahmoo, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.


Chief Harley Chappell

Councillor Roxanne Charles


Councillor Joanne Charles



SCHEDULE
2018 TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE IN:
	Improvements & Land
Class 1 – Residential	3.26382
Class 2 – Utilities	48.57219
Class 4 - Major Industry	17.04164
Class 5 - Light Industry	10.70939
Class 6 - Business and Other	11.32181
Class 8 - Recreational Property/Non-Profit Organization	4.87461
Class 9 - Farm	10.56573



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Semiahmoo First Nation in the Province of British Columbia,

Semiahmoo First Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 21st day of December, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SEMAIHMOO FIRST NATION
ANNUAL EXPENDITURE LAW, 2017**

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the First Nation has made a property assessment law and a property taxation law;
- C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and
- D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Semiahmoo First Nation duly enacts as follows:

- 1. This Law may be cited as the *Semiahmoo First Nation Annual Expenditure Law, 2017*.
- 2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *Semiahmoo First Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Semiahmoo First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Semiahmoo First Nation Property Taxation Law, 2016*.

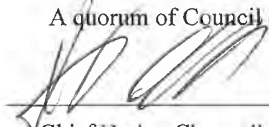
- 3. The First Nation’s annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
- 4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.



5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.
6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.
7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.
8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
12. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.
(2) A reference to the Schedule is a reference to the Schedule to this Law.
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of December, 2017, at Surrey, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council



Chief Harley Chappell

Councillor Joanne Charles

Councillor Roxanne Charles



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$168,267
TOTAL REVENUES	\$168,267

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 3,000
b. General Administrative	
c. Other General Government (BCAA)	\$ 9,000
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	\$10,000
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$16,000
b. Culture	\$10,000
c. Heritage Protection	\$12,000
d. Other Recreation and Culture	
5. Community Development	
a. Housing	\$5,000
b. Planning and Zoning	\$4,267
c. Community Planning	
d. Economic Development Program	\$20,000
e. Tourism	
f. Trade and Industry	



g. Land Rehabilitation and Beautification	\$5,000
h. Emergency Preparedness Planning and Development	\$20,000
6. Environment Health Services	
a. Water Purification and Supply	\$25,000
b. Sewage Collection and Disposal	\$1,000
c. Garbage Waste Collection and Disposal	\$5,000
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	\$2,000
b. Social Programs and Assistance	
c. Agriculture	
d. Education	\$5,000
e. Other Service	
8. Grants:	
a. Home owner grant equivalents:	\$ 5,000
9. Contingency Amounts	\$11,000
TOTAL EXPENDITURES	\$168,267

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ -
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ -
BALANCE	\$ 0



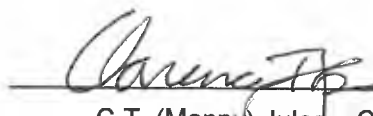
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Semiahmoo First Nation in the Province of British Columbia,

Semiahmoo First Nation Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 21st day of December, 2017.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SEMIAHMOO FIRST NATION
ANNUAL RATES LAW, 2017**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Semiahmoo First Nation duly enacts as follows:

1. This Law may be cited as the *Semiahmoo First Nation Annual Rates Law, 2017*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Semiahmoo First Nation Property Assessment Law, 2016*;

“First Nation” means the Semiahmoo First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Semiahmoo First Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of December, 2017, at Surrey, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Harley Chappell

Councillor Joanne Charles

Councillor Roxanne Charles



SCHEDULE

2017 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE IN:
	Improvements & Land
Class 1 - Residential	3.45553
Class 2 - Utilities	49.22353
Class 4 - Major Industry	18.51462
Class 5 - Light Industry	12.21187
Class 6 - Business and Other	12.44022
Class 8 - Recreational Property/Non-Profit Organization	5.09503
Class 9 - Farm	10.31923



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shackan First Nation in the Province of British Columbia,

Shackan First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SHACKAN FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Shackan First Nation duly enacts as follows:

1. This Law may be cited as the *Shackan First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Shackan First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Shackan First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Shackan First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of May, 2018, at Merritt, in the Province of BC.

A quorum of Council consists of Two (2) members of Council.


Chief Jordan Joe


Councillor Joan Seymour


Councillor Mary Angus



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	\$7,849
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TOTAL REVENUES:	\$7,849
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PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$2,000
2. Protection Services	
a. Firefighting	\$3,120
3. Transportation	
a. Roads and Streets	\$2,000
4. Recreation and Cultural Services	
5. Community Development	
6. Environment Health Services	
7. Fiscal Services	
8. Other Services	
9. Taxes Collected for Other Governments	
10. Grants	
11. Contingency Amounts	
a. Contingency Amounts	\$728
12. Transfers into reserve funds	
13. Repayment of moneys borrowed from reserve funds	

TOTAL EXPENDITURES: \$7,849

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward	



from the previous budget year	\$ 0
BALANCE	\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Shackan First Nation in the Province of British Columbia,

Shackan First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SHACKAN FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shackan First Nation duly enacts as follows:

1. This Law may be cited as the *Shackan First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Shackan First Nation Property Assessment Law, 2012*;

“First Nation” means the Shackan First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shackan First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of May, 2018, at Merritt, in the Province of BC.

A quorum of Council consists of Two (2) members of Council.



Chief Jordan Joe



Councillor Joan Seymour



Councillor Mary Angus



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value:
2 Utilities	25.73317



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band
Annual Expenditure Amending Law No. 2, 2018

Dated at Kamloops, British Columbia this 26th day of April, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SHUSWAP INDIAN BAND
ANNUAL EXPENDITURE AMENDING LAW NO. 2, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation enacted the *Shuswap Indian Band Annual Expenditure Law, 2017* and the *Shuswap Indian Band Annual Expenditure Amending Law, 2017* and now wishes to make a further amendment to authorize a new budget reflecting the transfer of funds into the capital infrastructure improvement reserve fund;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Amending Law No. 2, 2018*.
2. The *Shuswap Indian Band Annual Expenditure Law, 2017* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.
3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of March, 2018, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Barbara Cote

Councillor Timothy Eugene

Councillor Rosalita Pascal



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 685,276.70
TOTAL REVENUES	\$ 685,276.70

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	147,227.33
b. Other General Government	15,000.00
2. Protection Services	
a. Firefighting	40,507.00
3. Transportation	
a. Roads and Streets	32,000.00
b. Snow and Ice Removal	19,000.00
5. Community Development	
a. Community Planning	15,000.00
b. Land Rehabilitation and Beautification	6,565.91
6. Environment Health Services	
a. Water Purification and Supply	10,000.00
8. Other Services	
a. Other Service- RDEK	87,194.00
b. BC Assessment	6,500.00
9. Grants:	
a. Home owner grant equivalents:	\$ 43,500.00
10. Contingency	\$ 28,782.46
11. Transfers into Reserve	
a. Capital Infrastructure Replacement	\$ 184,000.00
b. Capital Infrastructure Improvement	\$ 50,000.00
TOTAL EXPENDITURES	\$ 685,276.70

PART 3: ACCUMULATED SURPLUS/DEFICIT



1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0

BALANCE	\$ 0
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Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. Regional District of East Kootenay Agreement	\$ 87,194.00
b. Regional District of East Kootenay Fire Agreement	\$ 40,507.00
c. BC Assessment	\$ 6,500.00



Appendix
Reserve Fund Balances

1. Capital Infrastructure Replacement	
Beginning balance as of April 1, 2017 :	\$ 0
Transfers out	
a. to local revenue account:	\$ 0
b. to _____ reserve fund as a transfer:	\$ 0
c. moneys borrowed for another purpose:	\$ 0
Transfers in	
a. from local revenue account:	\$ 184,000.00
b. from _____ reserve fund as a transfer to fund:	\$ 0
c. borrowed moneys repaid to fund:	\$ 0
Interest earned in current year:	\$ 0
Ending balance as of March 31, 2018:	\$ 184,000.00
2. Capital Infrastructure Improvement	
Beginning balance as of April 1, 2017 :	\$ 81,000.00
Transfers out	
a. to local revenue account:	\$ 0
b. to _____ reserve fund as a transfer:	\$ 0
c. moneys borrowed for another purpose:	\$ 0
Transfers in	
a. from local revenue account:	\$ 50,000.00
b. from _____ reserve fund as a transfer to fund:	\$ 0
c. borrowed moneys repaid to fund:	\$ 0
Interest earned in current year:	\$ 1,000.00
Ending balance as of March 31, 2018:	\$ 132,000.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SHUSWAP INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Shuswap Indian Band Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Shuswap Indian Band, being a band named in the schedule to the Act as the Shuswap First Nation;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Shuswap Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018 and ending March 31, 2019 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2018, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.

Chief Barbara Cote

Councillor Rosalita Pascal

Councillor Tim Eugene



SCHEDULE I
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:
 - a. Property Tax Revenues \$ 706,192.66

PART 2: EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative \$157,000.00
 - b. General Administrative \$52,500.00
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting \$41,280.00
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets \$32,000.00
 - b. Snow and Ice Removal \$16,000.00
 - c. Parking \$15,000.00
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation \$15,000.00
 - b. Culture \$15,000.00
 - c. Heritage Protection \$15,000.00
 - d. Other Recreation and Culture
5. Community Development
 - a. Housing
 - b. Planning and Zoning \$30,000.00
 - c. Community Planning \$15,000.00
 - d. Economic Development Program
 - e. Tourism \$10,000.00
 - f. Trade and Industry
 - g. Land Rehabilitation and Beautification \$21,108.59
 - h. Other Regional Planning and Development



6. Environment Health Services	
a. Water Purification and Supply	\$10,000.00
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	\$25,000.00
e. Other Service- RDEK Service Agreement	\$97,290.00
f. Other Service- BC Assessment	\$7,000.00
g. Other Service- Assessment Review Board	\$5,000.00
9. Grants:	
a. Home owner grant equivalents:	\$43,150.00
10. Contingency Amount	\$66,074.52
11. Transfers into Reserve Funds	
a. Capital Infrastructure Replacement	\$37,500.00
b. Capital Infrastructure Improvement	\$37,500.00
TOTAL EXPENDITURES	\$763,403.11
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – revenues carried forward from the previous budget year	\$57,210.45
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	
BALANCE	\$ 0



Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. RDEK- Service Agreement	\$97,290.00
b. RDEK- Fire Protection	\$41,280.00
c. BC Assessment	\$7,000.00

Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. Capital Infrastructure Replacement	
Beginning balance as of April 1, 2018 :	\$184,000.00
Transfers out	
a. to current year's revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year's revenues:	\$37,500.00
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$1,000.00
Ending balance as of March 31, 2019:	\$222,500.00
2. Capital Infrastructure Improvement	
Beginning balance as of April 1, 2018 :	\$132,000.00
Transfers out	
a. to current year's revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year's revenues:	\$37,500.00
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$1,000.00
Ending balance as of March 31, 2019:	\$170,500.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SHUSWAP INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Shuswap Indian Band Property Assessment Law, 2008*;

“First Nation” means the Shuswap Indian Band, being a band named in the schedule to the Act as the Shuswap First Nation;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shuswap Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2018, at Shuswap Reserve, in the Province of British Columbia.



A quorum of Council consists of Two (2) members of Council.



Chief Barbara Cote



Councillor Rosalita Pascal



Councillor Tim Eugene



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1000 of Assessed Value
Class 1 – Residential	7.391925
Class 2 – Utilities	33.221937
Class 5 - Light Industry	19.657478
Class 6 - Business and Other	12.007088
Class 8 - Recreational Property/Non-Profit Organization	18.769478
Railway Right-of-Way (Regulated)	16.513257



SHXW'ŌWHÁMÉL FIRST NATION
FINANCIAL ADMINISTRATION LAW
2017



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WHEREAS:

- A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation;
- B. The Shxw'ōwhámél First Nation government system gives all families in the community equal representation on the Council as represented by a Si:yam ; and
- C. The Council of the Shxw'ōwhámél First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Shxw'ōwhámél First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Shxw'ōwhámél First Nation Financial Administration Law, 2017*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief administrative officer" means the person appointed chief administrative officer under section 18;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;



- “Commission standards” means the standards established from time to time by the Commission under the Act;
- “Council” means the Si:yam Council of the First Nation;
- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “Siya:m” means a leader selected by each family from the First Nation to be a member of the Council of the First Nation;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “finance manager” means the person appointed finance manager under section 19;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Shxw’ōwhámél First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;



“officer” means the chief administrative officer, finance manager, tax administrator and any other employee of the First Nation designated by the Council as an officer;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and



(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least seven (7) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.



PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.



(2) Annually the finance manager must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each Si:yam whether such amounts are paid to the Si:yam while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a Si:yam; and

(b) four (4) or more members, at least two (2) of the Committee members must be Si:yams.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member’s term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member’s term of office.



Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a Si:yam.

(2) If Council appoints a non-Si:yam as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) Si:yam.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the chief administrative officer and the finance manager must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief administrative officer or the finance manager may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the chief administrative officer or the finance manager; or
- (b) it is a meeting with the auditor.

(6) The Committee must meet

- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and
- (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.



Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the Si:yams, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and



- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Chief administrative officer

18.(1) The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:



- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the chief administrative officer considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the chief administrative officer under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief administrative officer's duties specified in this Law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.

Finance manager

19.(1) The Council must appoint a person as finance manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the finance manager is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;



- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the finance manager under this Law; and
- (o) to carry out any other activities specified by the chief administrative officer that are not contrary to the Act or inconsistent with the finance manager's duties under this Law.

(3) With the approval of the chief administrative officer, the finance manager may assign the performance of any of the duties or functions of the finance manager to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the finance manager of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the finance manager, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.



(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the finance manager the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the finance manager the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the chief administrative officer, finance manager, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the chief administrative officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the chief administrative officer, the finance manager, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).



(3) On request, the chief administrative officer must provide a copy of the organization chart under subsection (1) to a Si:yam, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the chief administrative officer must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Si:yam

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a Si:yam must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a Si:yam has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a Si:yam.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.



- (3) The Council must incorporate the relevant provision of this section into
 - (a) the terms of employment or appointment of every officer or employee of the First Nation;
 - (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a Si:yam; and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
 - (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.



Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues;



- (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;



- (b) opened in a financial institution; and
 - (c) authorized by the chief administrative officer or the finance manager.
- (2) The First Nation must establish the following accounts in a financial institution:
- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
 - (b) a local revenue account for money from local revenues;
 - (c) a trust account if the First Nation has money held in trust;
 - (d) a land and resources account for money from revenues from the First Nation's lands; and
 - (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

- 33.(1)** The finance manager must ensure the safekeeping of all money received by the First Nation.
- (2) The finance manager
- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
 - (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

- 34.(1)** Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.
- (2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.
- (3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.



No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The chief administrative officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the chief administrative officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.



(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The chief administrative officer or the finance manager must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the chief administrative officer or finance manager may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a Si:yam designated by the Council and by either the chief administrative officer or the finance manager.



DIVISION 4 - General Matters

Advances

42.(1) The chief administrative officer or the finance manager may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.



(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the finance manager to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.



(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the finance manager may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the finance manager recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.



Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a Si:yam designated by the Council and by either the chief administrative officer or the finance manager.

(2) A security granted by the First Nation in respect of local revenues must be signed by a Si:yam designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;



- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.
- (2) The First Nation may carry on a business that
 - (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
 - (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.
- (3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities
 - (a) do not result in a material liability for the First Nation; or
 - (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.
- (4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the finance manager under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the finance manager must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

- (3) The First Nation must not give an indemnity unless it is
 - (a) authorized under section 105;
 - (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
 - (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;



- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the finance manager to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or



(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the finance manager must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the finance manager may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.



(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the chief administrative officer must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the chief administrative officer must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a Si:yam or an officer or their personal representatives against any liability arising from that person being or having been a Si:yam or an officer.

Fraud Risks

68.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.



DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The finance manager must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the finance manager must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the finance manager must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance manager must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the finance manager must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance manager must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).



(2) At the end of each fiscal year the finance manager must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The finance manager must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

74.(1) The finance manager must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The finance manager must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);



- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, Si:yams and officers and members; and
- (b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and



(b) any Si:yam, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).



(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

- (a) be approved by a quorum of Council;
- (b) be signed by
 - (i) a quorum of Council,
 - (ii) the chair of the Finance and Audit Committee,
 - (iii) the chief administrative officer, and
 - (iv) the finance manager; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;



(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The chief administrative officer must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the chief administrative officer to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The chief administrative officer must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to Si:yams, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.



Record Keeping and Maintenance

84.(1) The chief administrative officer must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the finance manager must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:



“capital project” means the construction, rehabilitation or replacement of the First Nation’s tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 92;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the chief administrative officer must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;



- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The chief administrative officer must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the chief administrative officer must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;



- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the finance manager must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.



(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The chief administrative officer may retain the services of a professional engineer or other consultant to assist the chief administrative officer, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.



Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.



Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a Si:yam becomes aware of any circumstances described under subsection (1), the Si:yam must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the chief administrative officer or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the chief administrative officer under subsection 101(3), the chief administrative officer must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the chief administrative officer, the members of the Finance and Audit Committee and the Si:yams to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.



(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a Si:yam, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The chief administrative officer and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A Si:yam who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the Si:yam relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former Si:yam, officer or employee of the First Nation.



(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Si:yams and Committee Members

Application

3. This Part applies to all Si:yams of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Si:yams must avoid circumstances that could result in the Si:yam having a conflict of interest or an apparent conflict of interest.

(2) Si:yams must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A Si:yam must file a written disclosure of the following information with the chief administrative officer:

- (a) the names of the Si:yam's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the Si:yam and the Si:yam's spouse;
- (c) real property owned by the Si:yam or the Si:yam's spouse; and
- (d) business interests and material investments of the Si:yam or the Si:yam's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A Si:yam must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and



(c) on April 15 of each year that the Si:yam holds office.

(4) The chief administrative officer must establish and maintain a register of all information disclosed by a Si:yam under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the chief administrative officer must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A Si:yam or a person referred to in paragraphs 2(3)(a) to (d) in relation to that Si:yam must not accept a gift or benefit that might reasonably be seen to have been given to influence the Si:yam in the exercise of the Si:yam's powers or performance of the Si:yam's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the Si:yam's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a Si:yam or a person referred to in subsection (1), the Si:yam must make a written disclosure of the gift to the chief administrative officer under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Si:yams must keep confidential all information that the Si:yams receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Si:yams must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Si:yams.



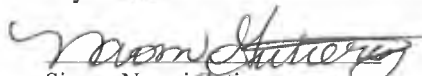
Coming into Force

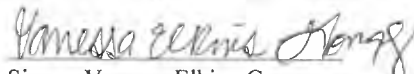
108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

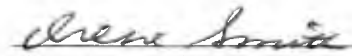
(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21 day of December, 2017, at Hope, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.



Si:yam Shane James

Si:yam Naomi Gutierrez

Si:yam Vanessa Elkins-Gomez

Si:yam Irene Smith

Si:yam Leona Kelly

Si:yam Clara Paull



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(3) Si:yams must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Si:yam's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a Si:yam becomes aware of circumstances in which the Si:yam has a conflict of interest, the Si:yam must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A Si:yam must leave any part of a Council meeting where the circumstances in which the Si:yam has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the Si:yam's disclosure under subsection (1) and note the Si:yam's absence from the Council meeting when the circumstances in which the Si:yam has a conflict of interest were being discussed or voted on.

(4) A Si:yam must not take part in any discussions or vote on any decision respecting the circumstances in which the Si:yam has a conflict of interest.

(5) A Si:yam must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Si:yam has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a Si:yam has reason to believe that another Si:yam has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the Si:yam may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Si:yam is alleged to have a conflict of interest or an apparent conflict of interest and the Si:yam does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the Si:yam has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a Si:yam has a conflict of interest or an apparent conflict of interest, the Si:yam must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a Si:yam are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The chief administrative officer must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the chief administrative officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a Si:yam, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxwhá:y Village in the Province of British Columbia,

Shxwhá:y Village Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 25th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SHXWHA:Y VILLAGE
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Shxwhá:y Village Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Shxwhá:y Village, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Shxwhá:y Village Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of June, 2018, at Shxwhá:y Village, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$63,401.28
TOTAL REVENUES	\$63,401.28

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$10,000
c. Other General Government	
2. Transportation	
a. Roads and Streets	\$2,000
b. Snow and Ice Removal	\$1,500
c. Parking	
d. Public Transit	
e. Other Transportation	\$5,500
3. Recreation and Cultural Services	
a. Recreation	\$3,150
b. Culture	\$5,000
c. Heritage Protection	
d. Other Recreation and Culture	\$4,700
4. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	\$10,000
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
5. Other Services	
a. Health	
b. Social Programs and Assistance	\$10,000



c. Agriculture	
d. Education	\$10,000
e. Other Service	
6. Contingency Amounts:	\$1,551.28
TOTAL EXPENDITURES	\$63,401.28
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxwhá:y Village in the Province of British Columbia,

Shxwhá:y Village Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 25th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SHXWHA:Y VILLAGE
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Shxwhá:y Village Property Assessment Law, 2015*;

“First Nation” means the Shxwhá:y Village, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxwhá:y Village Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of June, 2018, at Shxwhá:y Village, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	5.29346	5.51764
Class 2 - Utilities	54.19763	56.83588
Class 4 - Major Industry	-	-
Class 5 - Light Industry	12.66518	13.16451
Class 6 - Business and Other	12.99765	13.53587
Class 8 - Recreational Property/Non-Profit Organization	7.54030	7.85778
Class 9 - Farm	30.41650	31.96508



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Simpw First Nation in the Province of British Columbia,

Simpw First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia the 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SIMPCW FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Simpcw First Nation duly enacts as follows:

1. This Law may be cited as the *Simpcw First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Simpcw First Nation Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Simpcw First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Simpcw First Nation Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2018, at North Thompson Indian Reserve #1 in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Nathan Matthew

Councillor Thomas Eustache

Councillor Ronald Lampreau Jr.

Councillor Jules Philip Jr.

Councillor Christine Donald

Councillor Donald Matthew

Councillor George Lampreau



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 2,130.74
TOTAL EXPENDITURES	\$ 2,130.74

PART 2: EXPENDITURES

1. General Government Expenditures	
b. General Administrative	\$ 2,108.74
c. Other General Government	\$ 22.00
TOTAL EXPENDITURES	\$ 2,130.74

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 0
BALANCE	\$ 0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Simpw First Nation in the Province of British Columbia,

Simpw First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia the 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SIMPCW FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Simpcw First Nation duly enacts as follows:

1. This Law may be cited as the *Simpcw First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Simpcw First Nation Property Assessment Law, 2009*;

“First Nation” means the Simpcw First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Simpcw First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100.00) the taxable property shall be taxed at one hundred dollars (\$ 10.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2018, at North Thompson Indian Reserve #1 in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Nathan Matthew



Councillor Thomas Eustache



Councillor Ronald Lampreau Jr.

Councillor Jules Philip Jr.



Councillor Christine Donald



Councillor Donald Matthew

Councillor George Lampreau



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 1 - Residential	
Class 2 – Utilities	43.66267
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skawahlook First Nation in the Province of British Columbia,

Skawahlook First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 12th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SKAWAHLLOOK FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Skawahlook First Nation duly enacts as follows:

1. This Law may be cited as the *Skawahlook First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Skawahlook First Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act as required by subsection 10(2) of the Act.

“First Nation” means the Skawahlook First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Skawahlook First Nation Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6 day of June, 2018, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Maureen Chapman

Councillor Debra Schneider



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$156,203.70
TOTAL REVENUES	\$156,203.70

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	19,000.00
b. Other General Government	90,000.00
2. Protection Services	
a. Firefighting	4,000.00
3. Transportation	
a. Roads and Streets	1,500.00
b. Snow and Ice Removal	1,500.00
4. Recreation and Cultural Services	
a. Culture	2,000.00
5. Community Development	
a. Community Planning	10,000.00
b. Economic Development Program	9,583.33
6. Environment Health Services	
c. Garbage Waste Collection and Disposal	3,000.00
7. Contingency Amounts	\$15,620.37
TOTAL EXPENDITURES	\$156,203.70

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0

Note: The Skawahlook First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. District of Kent	\$3,000
b. Big Red Fire Protection	\$1,000



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skawahlook First Nation in the Province of British Columbia,

Skawahlook First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 12th day of June, 2018.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SKAWAHLOOK FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skawahlook First Nation duly enacts as follows:

1. This Law may be cited as the *Skawahlook First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Skawahlook First Nation Property Assessment Law, 2016*;

“First Nation” means the Skawahlook First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skawahlook First Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 6 day of June, 2018, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Maureen Chapman

Councillor Debra Schneider



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 TOTAL ASSESSED VALUE
Class 1 – Residential	5.22654
Class 2 – Utilities	74.46830



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skeetchestn Indian Band in the Province of British Columbia,

Skeetchestn Indian Band Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 14th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SKEETCHESTN INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.



8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of June, 2018, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Ron Ignace

Councillor Terry Denault

Councillor Darrel Draney

Councillor Tracy Hewitt

Councillor Marshall Gonzales



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 504,861
TOTAL REVENUES	\$ 504,861

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$ 196,622
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	\$ 39,900
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	\$ 163,405
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	



g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	\$ 98,001
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Grants:	
a. Home owner grant equivalents:	\$ 733
b. Other grants:	
i.	\$
ii.	\$
iii	\$
10. Contingency Amount	\$ 6,200
TOTAL EXPENDITURES	\$ 504,861

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus -- revenues carried forward from the previous budget year	\$
2. Accumulated Deficit -- revenue expenditures carried forward from the previous budget year	\$
BALANCE	\$ 0



Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

- | | |
|------------------------------------|-----------------|
| a. BC Hydro Street Lighting | \$ 7,405 |
|------------------------------------|-----------------|

Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. Capital Sinking Fund

Beginning balance as of April 1, 2018 : \$ 119,821

Transfers out

a. to current year's revenues: \$

b. moneys borrowed for another purpose: \$

Transfers in

a. from current year's revenues: \$

b. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 20

Ending balance as of March 31, 2019: \$ 119,841

2. Program Stabilization Fund

Beginning balance as of April 1, 2018 : \$ 194,204

Transfers out

a. to current year's revenues: \$

b. moneys borrowed for another purpose: \$

Transfers in

a. from current year's revenues: \$

b. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 13

Ending balance as of March 31, 2019: \$ 194,217



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skeetchestn Indian Band in the Province of British Columbia,

Skeetchestn Indian Band Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 12th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SKEETCHESTN INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

“First Nation” means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of June, 2018, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Ron Ignace

Councillor Terry Deneault

Councillor Darrel Draney

Councillor Tracy Hewitt

Councillor Marshall Gonzales



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1000
Class 1 – Residential	4.83206
Class 2 – Utilities	25.91266
Class 6 - Business and Other	12.81935



SKEETCHESTN INDIAN BAND

FINANCIAL ADMINISTRATION LAW

2017



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Skeetchestn Indian Band considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Skeetchestn Indian Band enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Skeetchestn Indian Band Financial Administration Law, 2017*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;



- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “director of operations” means the person appointed director of operations under section 18;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “finance manager” means the person appointed senior financial officer under section 19;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Skeetchestn Indian Band as represented by Council and including the administrative body of the band;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the director of operations, finance manager, tax administrator and any other employee of the First Nation designated by the Council as an officer;



“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.



(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.



PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.



(2) Annually the finance manager must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.



(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the director of operations and the finance manager must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The director of operations or the finance manager may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the director of operations or the finance manager; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.



(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the director of operations, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;



- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.



DIVISION 3 - Officers and Employees

Director of Operations

18.(1) The Council must appoint a person as director of operations of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the director of operations is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the director of operations considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the director of operations under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operations's duties specified in this Law.

(3) The director of operations may assign the performance of any of the director of operations's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the director of operations of the responsibility to ensure that these duties or functions are carried out properly.

Finance Manager or Senior Financial Officer

19.(1) The Council must appoint a person as finance manager or senior financial officer of the First Nation and may set the terms and conditions of that appointment.



(2) Reporting to the director of operations, the finance manager is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the finance manager under this Law; and
- (o) to carry out any other activities specified by the director of operations that are not contrary to the Act or inconsistent with the finance manager's duties under this Law.

(3) With the approval of the director of operations, the finance manager may assign the performance of any of the duties or functions of the finance manager to any officer, employee, contractor or agent of



the First Nation, but this assignment does not relieve the finance manager of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the finance manager, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the finance manager the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the finance manager the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the director of operations, finance manager, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the director of operations, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including



- (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
- (ii) the director of operations, the finance manager, the tax administrator and other officers of the First Nation, and
- (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the director of operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the director of operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.



(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;



- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.



(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues;
- (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and



- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the director of operations or the finance manager.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The finance manager must ensure the safe keeping of all money received by the First Nation.

(2) The finance manager

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
- (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.



(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The director of operations may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the director of operations the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.



(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The director of operations or the finance manager must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the director of operations or finance manager may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.



Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the director of operations or the finance manager.

DIVISION 4 - General Matters

Advances

42.(1) The director of operations or the finance manager may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
 - (a) a trust account must be retained in that account;
 - (b) the local revenue account must be retained in that account; and
 - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.



Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the finance manager to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.



Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the finance manager may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the finance manager recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.



(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the director of operations or the finance manager.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.



DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the finance manager under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the finance manager must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 105;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or



(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the finance manager to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.



(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the finance manager must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

- (3) A program referred to in subsection (1) must satisfy the following criteria:
- (a) the program must be universally available to all members of the First Nation;
 - (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
 - (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and



(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the finance manager may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the director of operations must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the director of operations must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and



“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The finance manager must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the finance manager must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the finance manager must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance manager must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the finance manager must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The finance manager must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the finance manager must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The finance manager must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The finance manager must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements



as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The finance manager must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
 - (b) to identify in writing consequential non-compliance matters.
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.



(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.



(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the finance manager; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1),
or



- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

- (3) The director of operations must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the director of operations to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.



Operations Manual

83.(1) The director of operations must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The director of operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the finance manager must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.



Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.



Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the director of operations must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The director of operations must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the director of operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;



- (b) its condition and state of repair;
 - (c) its suitability for its present use;
 - (d) its estimated remaining life;
 - (e) its estimated replacement cost;
 - (f) estimated dates and costs of its required future rehabilitation;
 - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the finance manager must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:



- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The director of operations may retain the services of a professional engineer or other consultant to assist the director of operations, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.



PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

- (i) making local revenue laws under subsection 5(1) of the Act, or
- (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

- (i) the powers and authorities described in subsection 53(2) of the Act, and
- (ii) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

- (i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (ii) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the



First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the director of operations or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the director of operations under subsection 101(3), the director of operations must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

103.(1) All reasonable steps must be taken by the director of operations, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The director of operations and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or



- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official’s conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.
- (2) The Council must establish policies or procedures or give directions for
 - (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
 - (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. This Law comes into force on the day after it is approved by the Board under section 9 of the Act.



THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of December, 2017, at Skeetchestn, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Dr. Ronald E. Ignace

Councillor Darrel Draney

Councillor Terry Deneault

Councillor Marshall Gonzales

Councillor Gabe Jules



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the director of operations:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and



(c) on April 15 of each year that the councillor holds office.

(4) The director of operations must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the director of operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than three hundred dollars (\$300.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the director of operations under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.



(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The director of operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



SKEETCHESTN INDIAN BAND

FINANCIAL ADMINISTRATION LAW



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WHEREAS

A Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting the financial administration of the First Nation; and

B. The Council of the Skeetchestn Indian Band desires to amend the Financial Administration Law 2010-01 to meet the standards set under the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Skeetchestn Indian Band hereby repeals the Financial Administration Law 2010-01 and enacts the following to replace it

PART I - Citation

Citation

1. This Law may be cited as the Skeetchestn Indian Band Financial Administration Law 2013-01.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73,

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council,

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;



- "Council" means the Council of the First Nation;
- "Council chair" means the person appointed or elected to act as the chair of the Council;
- "Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;
- "councillor" means a member of the Council of the First Nation;
- "dependent" means, in relation to an individual,
- (a) the individual's spouse;
 - (b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;
 - (c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or
 - (d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;
- "director of operations" means the person appointed director of operations under section 18;
- "Finance and Audit Committee" means the Finance and Audit Committee established under section 12;
- "financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- "financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;
- "financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- "finance manager" means the person appointed finance manager under section 19;
- "financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- "First Nation" means the Skeetchestn Indian Band, as represented by Council and including the administrative body of the Skeetchestn Indian Band;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;
- "First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- "First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;
- "fiscal year" means the fiscal year of the First Nation set out in section 24;



“GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants as revised or replaced from time to time;

“local revenue law” means a local revenue law made by the First Nation under the Act;

“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;

“officer” means the director of operations, finance manager, tax administrator and any other employee of the First Nation designated by the Council as an officer;

“officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner, or

(d) a trust of the First Nation;

“special purpose report” means a report described in subsection 71(4);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.



Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”, and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;



(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day, and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails

(2) If there is a conflict between this Law and the Act, the Act prevails

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails

Scope and Application

7. This Law applies to the financial administration of the First Nation

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.



(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the finance manager must prepare a report separately listing the following:

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;
- (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;
- (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the director of operations and to each of the dependents of the director of operations; and
- (d) any contracts between the First Nation and the director of operations and between the First Nation and a dependent of the director of operations for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

- (a) in common by all members of the First Nation;
- (b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or
- (c) from a trust arrangement according to the terms of the trust.

DIVISION 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

- (a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Finance and Audit Committee, and
- (b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:



- (i) remuneration for acting in his or her capacity as a councillor or as a member of any First Nation committee;
- (ii) fixed retirement compensation;
- (iii) payments or benefits paid in common to all First Nation members,
- (iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions, or
- (v) payments or benefits paid from a trust arrangement according to the terms of the trust

Committee Established

12.(1) The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent

(3) The following individuals are not eligible to be members of the Finance and Audit Committee:

- (a) an individual who is an employee of the First Nation;
- (b) an individual who has an immediate family member who is an officer of the First Nation;
- (c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or
- (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

- (a) confirmation, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and is independent; and
- (b) each member of the Finance and Audit Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and
- (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that



- (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
 - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members
- (6) If the Committee consists of
- (a) three (3) members, at least one (1) of the Committee members must be a councillor, and
 - (b) four (4) or more members, at least two (2) of the Committee members must be councillors
- (7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (8) A Committee member may be removed from office by the Council if
- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
 - (b) the chair of the Committee recommends removal.
- (9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor
- (2) If Council appoints a non-councillor as chair of the Committee,
- (a) Council must send to the chair notices and agendas of all council meetings;
 - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
 - (c) the chair may attend and speak at Council meetings

Committee Procedures

- 14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.
- (2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.
- (3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.



(4) Subject to subsection (5), the director of operations and the finance manager must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The director of operations or the finance manager may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the director of operations or the finance manager; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the director of operations, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval



(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;



- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Director of operations

18.(1) The Council must appoint a person as director of operations of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the director of operations is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the director of operations considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;



- (i) to perform any other duties of the director of operations under this Law, and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operation's duties specified in this Law

(3) The director of operations may assign the performance of any of the director of operation's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the director of operations of the responsibility to ensure that these duties or functions are carried out properly.

Finance manager

19.(1) The Council must appoint a person as finance manager of the First Nation and may set the terms and conditions of that appointment

(2) Reporting to the director of operations, the finance manager is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all accounts of the First Nation;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act.



- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
 - (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
 - (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
 - (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
 - (n) to perform any other duties of the finance manager under this Law; and
 - (o) to carry out any other activities specified by the director of operations that are not contrary to the Act or inconsistent with the finance manager's duties under this Law.
- (3) With the approval of the director of operations, the finance manager may assign the performance of any of the duties or functions of the finance manager to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the finance manager of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the director of operations in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the director of operations, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,



(ii) the director of operations, the finance manager, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the director of operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the director of operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must



- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
 - (b) comply with all policies, procedures and directions of the Council; and
 - (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of the First Nation;
 - (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor, and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;



- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval



(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced, and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.



DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation,
- (b) opened in a financial institution, and
- (c) authorized by the director of operations or the finance manager

(2) The First Nation must establish the following accounts in a financial institution

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e),
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The finance manager must ensure the safekeeping of all money received by the First Nation.

(2) The finance manager

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
- (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.



(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust

Emergency Expenditures

37.(1) The director of operations may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the director of operations the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and



- (b) reported in the financial statements for the fiscal year in which the liability was incurred

Requisitions for Payment

40 (1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The director of operations or the finance manager must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the director of operations or finance manager may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).



DIVISION 4 - General Matters

Advances

42.(1) The director of operations or the finance manager may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1)

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.



(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council, or
- (b) if done under the authority of a policy or direction of the Council

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the finance manager to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.



(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates

(2) Unless otherwise specified by the Council, the finance manager may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the finance manager recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.



Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the director of operations or the finance manager.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;



- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business
- (2) The First Nation may carry on a business that
 - (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance, or
 - (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation
- (3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities
 - (a) do not result in a material liability for the First Nation; or
 - (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.
- (4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the finance manager under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the finance manager must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so

- (3) The First Nation must not give an indemnity unless it is
 - (a) authorized under section 100;
 - (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
 - (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law
- (4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:
 - (a) specifying circumstances under which an indemnity may be given without Council approval;



- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them.
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the finance manager to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any class of investments permitted under an Act of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;



- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

- (a) government transfer funds;
- (b) local revenues, and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the finance manager must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the finance manager may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.



Risk Assessment and Management

66.(1) Annually, and more often if necessary, the director of operations must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the director of operations must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

DIVISION 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the finance manager must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance manager must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the finance manager must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance manager must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council



(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the finance manager must

- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request with information respecting the other revenues account

Annual Financial Statements

71.(1) At the end of each fiscal year the finance manager must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

(5) The finance manager must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.



Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4)

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered, or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.



Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council;



- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair;
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the finance manager, and
 - (c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4)
- (2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.
- (3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
- (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation, and
 - (c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.
- (3) The director of operations must provide the annual report referred to in subsection (1)
- (a) to a member of the First Nation as soon as practicable after a request is made by the member,
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.
- (4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring
- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and



- (b) the director of operations to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection

DIVISION 8 – Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation

Operations Manual

79.(1) The director of operations must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The director of operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by and in accordance with the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records

Account Records

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The finance manager must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*



Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that



- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the director of operations must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget;
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The director of operations must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life.



- (g) estimated residual value of the asset.
- (h) insurance coverage for the asset and
- (i) any other information required by the Council

(2) On or before November 30 of each year, the director of operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the finance manager must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,



- (ii) the description of each asset to be replaced;
- (iii) the estimated cost, including contingencies, of each proposed replacement project; and
- (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1)



Capital Project Consultants

91. The director of operations may retain the services of a professional engineer or other consultant to assist the director of operations, Finance and Audit Committee and Council to carry out their obligations under this Part

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Compliance with Board Standards

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,



- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the director of operations or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the director of operations under subsection 96(3), the director of operations must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the director of operations, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The director of operations and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;
- (b) for the inquiry or investigation into reports made under section 96; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 96.



Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for



- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law, or
 - (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

- 103.** (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, and 81 come into force the day after this Law is approved by the Board under section 9 of the Act.
- (2) Subjection to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of July, 2013, at Skeetchestn, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of ~~four (4)~~ ^{three (3)} members of Council was present throughout.

Chief Ron Ignace

Councillor Terry Deneault

Councillor Darrel Draney

Councillor Marshall Gonzales

Councillor Edward Jules

Councillor Gabriel Jules



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule, “this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member, or



- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the director of operations:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The director of operations must establish and maintain a register of all information disclosed by a councillor under this section and section 6.



(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the director of operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

- (i) normal protocol exchanges or social obligations associated with the councillor's office,
- (ii) normal exchanges common to business relationships, or
- (iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than two hundred dollars (\$200.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the director of operations under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III – Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The director of operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



SKIDEGATE FIRST NATION
FINANCIAL ADMINISTRATION LAW
2018



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WHEREAS:

- A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and
- B. Nothing in this Law will be construed so as to abrogate or derogate from any existing aboriginal or treaty rights of the aboriginal peoples of Canada under section 35 of the Constitution Act, 1982; and
- C. The Council of the Skidegate First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Skidegate First Nation enacts as follows:

PART I - Citation

Citation

- 1. This Law may be cited as the *Skidegate First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

- 2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;



“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of the First Nation, and includes the Chief;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

“First Nation” means the Skidegate First Nation;

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;

“First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

“First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;

“fiscal year” means the fiscal year of the First Nation set out in section 24;

“GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

“local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

“local revenue law” means a local revenue law made by the First Nation under the Act;

“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;



“officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;



(d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;

(e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.



(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:



“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.



(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
 - (b) it is a meeting with the auditor.
- (6) The Committee must meet



(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;



- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;



- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and



(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;



- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.



Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;



(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.



PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.



Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.



Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;



- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.



Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.



(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off



- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.



(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.



Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not



- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:



- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in



- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and



(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and



“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit



the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and



(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.



Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.



(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and



- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.



Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.



Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;



- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and



- (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;



- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and



(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or



(d) a person has failed to comply with the Schedule that forms part of this Law,
the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.



Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.



- (2) The Council must establish policies or procedures or give directions for
 - (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
 - (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

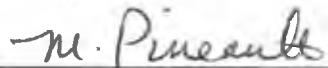
THIS LAW IS HEREBY DULY ENACTED by Council on the 01 day of June, 2018, at Skidegate, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.




Chief Councillor William Yovanovitch

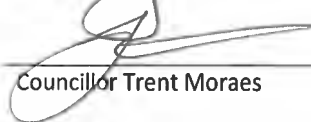
Councillor David Crosby


Councillor Michelle McDonald


Councillor Michelle Pineault

Councillor Duane Alsop


Councillor Tracy Hageman


Councillor Trent Moraes

Councillor Robert Williams



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and



(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.



(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and



- (b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

- 11.** This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;



- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.



PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.



Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.J. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SKOWKALE FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Skowkale First Nation duly enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Skowkale First Nation Property Assessment Law, 2011*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Skowkale First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Skowkale First Nation Property Taxation Law 2011*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.



8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A Reference to the Schedule is a reference to the Schedule to this law.

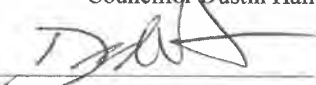
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2018, at Chilliwack, in the Province of British Columbia.

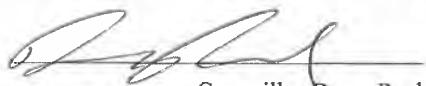
A quorum of Council consists of Three (3) members of Council.



Chief Mark Point

Councillor Dustin Hall


Councillor Derek Hansom

Councillor Tiffany Silver


Councillor Darcy Paul



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	\$782,851
b. Property Transfer Tax	\$120,000

TOTAL REVENUES: \$902,851

PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislature	\$105,455
b. General Administrative	\$68,150
c. Other General Government	\$30,000

2. Protection Services

a. Local Service Agreement	\$127,726
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3. Transportation

a. Roads and Streets	\$10,000
b. Snow and Ice Removal	\$4,000
c. Local Service Agreement	\$67,505

4. Recreation and Cultural Services

a. Recreation	\$531,899
b. Local Service Agreement	\$75,193

5. Community Development

a. Local Service Agreement	\$13,215
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6. Environment Health Services

a. Local Service Agreement - General E.H.	\$26,907
b. Local Service Agreement - Water/Sewer	\$55,537



7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	\$158,619
8. Other Services	
9. Taxes Collected for Other Governments	
10. Grants	
a. Homeowner Grants	\$225,000
11. Contingency Amounts	
a. Contingency Amounts	\$9,100
TOTAL EXPENDITURES:	\$1,508,306

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$605,455
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. City of Chilliwack for General Municipal Services	\$366,083
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

G.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SKOWKALE FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skowkale First Nation duly enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Skowkale First Nation Property Assessment Law, 2011*;

“First Nation” means the Skowkale First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skowkale First Nation Property Taxation Law 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

5. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.



10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2018, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Mark Point

Councillor Tiffany Silver

Councillor Dustin Hall

Councillor Darcy Paul

Councillor Derek Hansom



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value:	
	Improvements	Land
1 Residential	5.29346	5.51764
2 Utilities	54.19763	56.83588
6 Business and Other	12.99765	13.53587



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations
Fiscal Management Act*, hereby approves the following law made by the
Skwah First Nation in the Province of British Columbia,

Skwah First Nation Annual Expenditure Law, 2018

Dated at Calgary, Alberta this 31st day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SKWAH FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Skwah First Nation duly enacts as follows:

1. This Law may be cited as the *Skwah First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Skwah First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Skwah First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Skwah First Nation Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of July, 2018, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Robert Combes

Councillor Lara Mussell

Councillor Lester Mussell

Councillor Adam Mussell

Councillor Stephen Williams



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$24,700
TOTAL REVENUES	\$24,700

PART 2: EXPENDITURES

1. General Government Expenditures	
a.. Other General Government	\$200
2. Community Development	
a. Other Regional Planning and Development	\$9,000
3. Environment Health Services	
a. Garbage collection	\$12,500
b. Social Programs and Assistance	\$2,500
4. Contingency Amount	\$500
TOTAL EXPENDITURES	\$24,700

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0

BALANCE	\$0
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Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. City of Chilliwack, various local services	\$12,500
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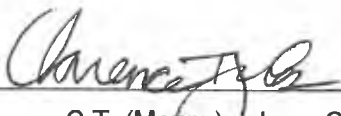
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skwah First Nation in the Province of British Columbia,

Skwah First Nation Annual Rates Law, 2018

Dated at Calgary, Alberta this 31st day of July, 2018.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



**SKWAH FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skwah First Nation duly enacts as follows:

1. This Law may be cited as the *Skwah First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Skwah First Nation Property Assessment Law, 2015*;

“First Nation” means the Skwah First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skwah First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of July, 2018, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Robert Combes

Councillor Lara Mussell

Councillor Lester Mussell

Councillor Adam Mussell

Councillor Stephen Williams



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE IN:	
	Improvements	Land
Class 1 – Residential	5.29346	5.51764
Class 2 - Utilities	54.19763	56.83588
Class 5 - Light Industry	12.66518	13.16451
Class 6 - Business and Other	12.99765	13.53587
Class 8 - Recreational Property/Non-Profit Organization	7.54030	7.85778
Class 9 - Farm	30.41650	31.96508



SNUNEYMUXW FIRST NATION FINANCIAL ADMINISTRATION LAW

2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Snuneymuxw First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Snuneymuxw First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Snuneymuxw First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;



- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “executive director” means the person appointed executive director under section 18;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Snuneymuxw First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time, and includes any standards developed by the Public Sector Accounting Board;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;



“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.



(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.



PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.



(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.



(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the executive director and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The executive director or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the executive director or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.



(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;



- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. Without limiting section 8(2), the Council may assign to the Committee or another committee of the Council such additional activities in respect of the financial administration of the First Nation as the Council considers appropriate to better ensure the sound financial administration of the First Nation, including:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.



DIVISION 3 - Officers and Employees

Executive Director

18.(1) The Council must appoint a person as executive director of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the executive director is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the executive director considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the executive director under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The executive director may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the executive director of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.



(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the executive director that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or



agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including



- (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).
- (3) On request, the executive director must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.
- (4) In the course of discharging his or her responsibilities under this Law, the executive director must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.
- (5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.



(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation entered into after this section comes into force;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked;
- (d) the appointment of an agent may be revoked; or
- (e) such other action as may be deemed appropriate by Council.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;



- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.



(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues;
- (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:



- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the executive director or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) one or more general accounts for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

- (2) The senior financial officer
 - (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
 - (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.



DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The executive director may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the executive director the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.



(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The executive director or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.



(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the executive director or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the executive director or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The executive director or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on



- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.



(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.



(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the executive director or the senior financial officer or another individual designated by Council.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.



Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is



- (a) authorized under section 105;
 - (b) necessary and incidental to and included in another agreement to which the First Nation is a party;
or
 - (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.
- (4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:
- (a) specifying circumstances under which an indemnity may be given without Council approval;
 - (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
 - (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
 - (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.



(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,



- (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.
- (4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the executive director must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the executive director must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;



“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements



as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
 - (b) to identify in writing consequential non-compliance matters.
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.



(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.



(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1),
or



- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

- (3) The executive director must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the executive director to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.



Operations Manual

83.(1) The executive director must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The executive director must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.



Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.



Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the executive director must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The executive director must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the executive director must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;



- (b) its condition and state of repair;
 - (c) its suitability for its present use;
 - (d) its estimated remaining life;
 - (e) its estimated replacement cost;
 - (f) estimated dates and costs of its required future rehabilitation;
 - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the senior financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:



- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The executive director may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.



PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.



Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the executive director or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the executive director under subsection 101(3), the executive director must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.



(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 101 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The executive director and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to



(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.



Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

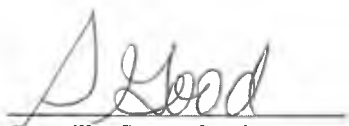
(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of April, 2018, at Nanaimo, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.


Chief Councillor Michael Wyse


Councillor Paul Wyse-Seward


Councillor Chris Good


Councillor Stacey Good


Councillor Regan Seward

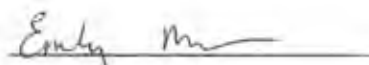
Councillor Erralyn Thomas

Councillor Isaac Thomas


Councillor Doug White II

Councillor Doug White III


Councillor Joe White Jr.


Councillor Emily Manson



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.



(4) The executive director must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the executive director must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the executive director under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

- 11.** This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The executive director must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the executive director or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the executive director or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the executive director or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Songhees Nation in the Province of British Columbia,

Songhees Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





SONGHEES NATION
ANNUAL EXPENDITURE LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Songhees Nation duly enacts as follows:

1. This Law may be cited as the *Songhees Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Songhees First Nation Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Songhees Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Songhees First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.



8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

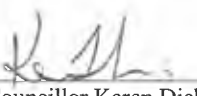
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

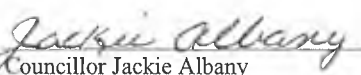
THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of May, 2018, at Victoria in the Province of British Columbia.

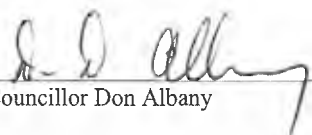
A quorum of Council consists of four (4) members of Council.


Chief Ron Sam


Councillor Garry Albany


Councillor Karen Dick-Tunkara


Councillor Jackie Albany


Councillor Don Albany


Councillor N. Garry Sam



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	1,264,824
b. Payments received in lieu of taxes	45,000
TOTAL REVENUES	\$1,309,824

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	150,000
b. General Administrative	155,000
c. BC Assessment Services	9,500
2. Protection Services	
a. Bylaw Enforcement	75,000
b. Fire Protection	170,000
c. Emergency Measures	24,000
d. Emergency Equipment	5,000
3. Transportation	
a. Roads and Streets	75,000
4. Recreation and Cultural Services	
a. Community Events	21,324
5. Environment Health Services	
a. CRD Sewer and Water	95,000
b. Annual Refuse Collection and Disposal	25,000
6. Other Services	
a. CRD Regional District Health	45,000
7. Grants:	
a. Home owner grant equivalents:	100,000
b. Additional Grants	235,000
8. Contingency Amounts	25,000
9. Transfers into Reserve Funds	
a. Capital Projects Reserve Fund	100,000
TOTAL EXPENDITURES	\$1,309,824



PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0 |

BALANCE	\$0
----------------	------------

Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

- | | |
|--|-----------|
| a. BC Assessment Authority, Assessment Services | \$ 9,500 |
| b. Capital Regional District, Comprehensive Services | \$95,000 |
| c. View Royal Fire Department, Fire Protection and Emergency Management Services | \$194,000 |

Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. Income Stabilization Fund

Beginning balance as of April 1, 2018:	\$482,700
Interest earned in current year:	\$2,000
Ending balance as of March 31, 2019:	\$484,700

2. Capital Reserve Fund

Beginning balance as of April 1, 2018:	\$1,142,906
Transfers in	
a. from local revenue account:	\$100,000
Interest earned in current year:	\$10,000
Ending balance as of March 31, 2019:	\$1,252,906



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Songhees Nation in the Province of British Columbia,

Songhees Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





SONGHEES NATION
ANNUAL RATES LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Songhees Nation duly enacts as follows:

1. This Law may be cited as the *Songhees Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Songhees First Nation Property Assessment Law, 2008*;

“First Nation” means the Songhees Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Songhees First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and

(b) no taxpayer for that taxable property is sixty-five (65) years of age or over,
the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars (\$100), and

(b) a taxpayer for that taxable property is at least sixty-five (65) years of age,
the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

6. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.



7. Except where otherwise defined, words and expressions used in this law have meanings given to them in the Assessment Law and Taxation Law.

8. Where a provision in this law is expressed in the present tense, the provision applies to the circumstances as they arise.

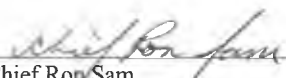
9. This Law must be constructed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

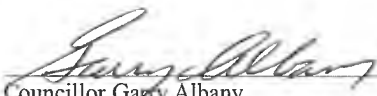
10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on 23rd day of May, 2018, at Victoria, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Chief Ron Sam


Councillor Garry Albany


Councillor Karen Dick-Tunkara


Councillor Jackie Albany


Councillor Don Albany


Councillor N. Garry Sam



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1000 OF Assessed Value
Class 1-Residential	6.293123
Class 2-Utilities	42.427754
Class 4- Major Industry	42.434542
Class 6-Business and Other	14.480390



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Soowahlie First Nation in the Province of British Columbia,

Soowahlie First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SOOWAHLIE FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Soowahlie First Nation duly enacts as follows:

1. This Law may be cited as the *Soowahlie First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *Soowahlie First Nation Property Assessment Law, 2014*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Soowahlie First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Soowahlie First Nation Property Taxation Law, 2014*.

3. The First Nation’s annual budget for the budget year beginning April 1st, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of June, 2018 at Cultus Lake, in the Province of British Columbia.

A quorum of Council consists of Two (3) members of Council.

Chief Brenda Wallace

Councillor Kevin Kelly

Councillor Marcella Commodore



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	12,918
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2. Development Cost Charges Revenues

3. Proceeds from borrowing

4. Reserve fund revenues

TOTAL REVENUES:	\$12,918
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PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative	\$1,000
b. General Administrative	\$3,800
c. Other General Government	\$500

2. Protection Services

a. Firefighting	\$3,000
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3. Transportation

a. Roads and Streets	\$2,274
b. Snow and Ice Removal	\$2,144

4. Recreation and Cultural Services

5. Community Development

6. Environment Health Services

7. Fiscal Services

8. Other Services

9. Taxes Collected for Other Governments

10. Grants

11. Contingency Amounts

a. Contingency Amounts	\$200
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12. Transfers into reserve funds

13. Repayment of moneys borrowed from reserve funds

TOTAL EXPENDITURES:	\$12,918
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PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from
the previous budget year

\$ 0

BALANCE

\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Soowahlie First Nation in the Province of British Columbia,

Soowahlie First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SOOWAHLIE FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Soowahlie First Nation duly enacts as follows:

1. This Law may be cited as the *Soowahlie First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Soowahlie First Nation Property Assessment Law, 2014*;

“First Nation” means the Soowahlie First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Soowahlie First Nation Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.



9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of June, 2018, at Cultus Lake, in the Province of British Columbia.

A quorum of Council consists of two (3) members of Council.

Chief Brenda Wallace

Councillor Kevin Kelly

Councillor Marcella Commodore



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 – Residential	3.43796
Class 2 – Utilities	22.21491
Class 4 - Major Industry	15.15966
Class 5 - Light Industry	11.42006
Class 6 - Business and Other	10.23088
Class 8 - Recreational Property/Non-Profit Organization	4.70206
Class 9 - Farm	8.83206



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Splatshin in the Province of British Columbia,

Splatshin Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia the 23rd day of November, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SPLATSIN
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of Splatshin duly enacts as follows:

1. This Law may be cited as *Splatshin Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Splatshin First Nation Property Assessment Law, 2011*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Splatshin First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Splatshin First Nation Property Taxation Law, 2011*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.



8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

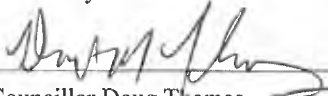
(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

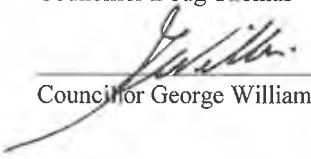
THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of November, 2018, at Enderby in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Wayne Christian



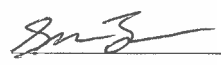
Councillor Doug Thomas



Councillor George William



Councillor Edna Felix



Councillor Shawn Tronson

Councillor Theresa William



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$86,560.00
b. Earned Interest	\$ 1,500.00
TOTAL REVENUES	\$88,060.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislature	\$ 9,000.00
b. General Administrative	\$10,095.79
c. Other General Government	\$ 9,000.00
2. Protection Services	
a. Firefighting	\$ 5,000.00
b. Other Protective Services	\$13,000.00
3. Transportation	
a. Roads and Streets	\$30,000.00
b. Snow and Ice Removal	\$35,000.00
4. Recreation and Cultural Services	
a. Recreation	\$ 2,000.00
b. Culture	\$ 7,000.00
5. Community Development	
a. Housing	\$ 5,000.00
b. Tourism	\$21,000.00
c. Trade and Industry	\$ 3,000.00
d. Land Rehabilitation and Beautification	\$ 2,000.00
6. Environment Health Services	
a. Sewage Collection and Disposal	\$ 3,000.00
b. Garbage Waste Collection and Disposal	\$ 7,000.00
8. Other Services	
a. Other Service	\$ 5,000.00
9. Grants:	
a. Home owner grant equivalents:	\$ 2,769.17
10. Contingency Amount	\$ 9,106.00
TOTAL EXPENDITURES	\$177,970.96



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$89,910.96
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Splatshin in the Province of British Columbia,

Splatshin Annual Rates Law, 2018

Dated at Kamloops, British Columbia the 19th day of October, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





SPLATSIN
ANNUAL RATES LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights on the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights on the reserve;

NOW THEREFORE the Council of Splat sin duly enacts as follows:

1. This Law may be cited as the *Splat sin Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Splat sin First Nation Property Assessment Law, 2011*;

“First Nation” means Splat sin, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property on a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means *Splat sin First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of June, 2018,
at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

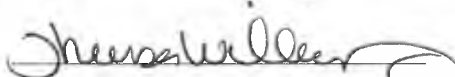

Chief Wayne Christian


Councillor Edna Felix

Councillor Doug Thomas


Councillor Shawn Tronson


Councillor George William


Councillor Theresa William



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSEDVALUE
Class 1 - Residential	6.9470
Class 2 - Utilities	57.4566
Class 5 - Light Industry	17.7831
Class 6 - Business and Other	14.5086
Class 9 - Farm	11.4655



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





SQUAMISH NATION BAND COUNCIL RESOLUTION

Band Council Resolution No.	2018-2634		
Motion No.	4		
File Reference			
Date of Meeting: (y/m/d)	2018	05	30

P.O. Box 86131 320 Seymour Blvd North Vancouver, B. C. V7L 4J5 Tel. (604) 980-4553 Fax (604) 980-9601

SUBJECT : Squamish Nation Annual Expenditure Law, 2018

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the First Nation has made a property assessment law and a property taxation law;
- C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and
- D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE BE IT RESOLVED that the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Expenditure Law, 2018*.
2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Squamish Real Property Assessment Law, 2010*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Squamish Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;



Band Council Resolution No.	2018	2634
Motion No.	4	
File Reference		

SUBJECT : Squamish Nation Annual Expenditure Law, 2018

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Squamish Real Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2018, and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.
5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.
6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.
7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.
8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.



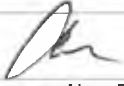
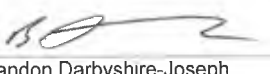
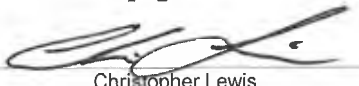
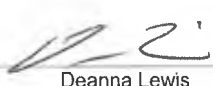
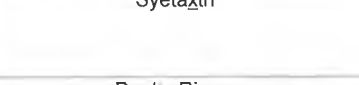
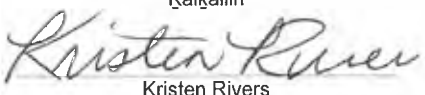
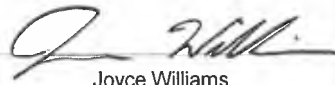
Band Council Resolution No.	2018	2034
Motion No.	4	
File Reference		

SUBJECT : Squamish Nation Annual Expenditure Law, 2018

12. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.
(2) A reference to the Schedule is a reference to the Schedule to this Law.
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2018, at North Vancouver, in the Province of British Columbia.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	<u>SQUAMISH NATION COUNCIL</u> 320 SEYMOUR BLVD	
	<u>MEETING HELD AT:</u> NORTH VANCOUVER, B. C.	
	DATED: May 30, 2018	
	MOVED BY: Wilson Williams	SECONDED BY Richard Baker

 Orene Askew	 Alroy Baker K'ebximtn
 Deborah Baker K'ána	 Richard E. Baker Kasalus
 Brandon Darbyshire-Joseph Kátxelacha	 Carla George Kwitelut/Kwelaw'ikw
 Christopher Lewis Syetáxtn	 Deanna Lewis Kálkálilh
 Dustin Rivers Sxwchálten iy Xelsilem	 Kristen Rivers Tiyáltelut
 Wilson Williams Sxwixwtn	 Joyce Williams
	 Marcus Wooden Klakwagilagime



SCHEDULE
ANNUAL 2018 BUDGET

PART 1: REVENUES

Local revenues to be collected in budget year:	
Property Tax Revenue	10,888,311
Squamish Nation Own Source Revenue Contribution	9,147,155
TOTAL REVENUES	20,035,466

PART 2: EXPENDITURES

General Government Expenditures	
Executive and Legislature	3,046,603
General Administrative	3,357,877
Other General Government	2,941,735
TOTAL	9,346,214
Protection Services	
Other Protective Services	419,441
TOTAL	419,441
Transportation	
Roads and Streets	551,194
TOTAL	551,194
Recreation and Culture Services	
Recreation	550,430
Culture	650,846
Heritage Protection	116,686
Other Recreation and Culture	283,191
TOTAL	1,601,152
Community Development	
Housing	354,536
Planning and Zoning	-
Community Planning	30,698
TOTAL	385,234
Environment Health Services	
Other environmental services	1,427,955
TOTAL	1,427,955
Fiscal Services	
Other Fiscal Services	796,880
TOTAL	796,880
Other Services	
Education	1,183,969
Other Service - Purchased Local gov't services	3,733,611
TOTAL	4,917,580
Grants	
Home Owners Grant equivalents	45,400
TOTAL	45,400



Contingency Amounts	544,416
TOTAL EXPENDITURES	20,035,466
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
Accumulated Surplus - Local revenues carried forward from the previous budget year	-
Accumulated Deficit - Local revenues expenditures carried forward from the previous budget year	-
<u>BALANCE</u>	-

Note: The First Nation has the following service agreements with third-party service providers, the District of West Vancouver, the District of North Vancouver, the City of North Vancouver. They provide services (ie. Fire, Water, Sewer) to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

Homeowners grants are comparable to those offered off reserve.



2018 Squamish Nation Budget

District Expenditures on Local Services

Capilano Taxation District	
Squamish Nation Own Source Revenue Contribution	4,288,770

Tax Revenue 8,481,015

TOTAL REVENUES	12,769,785
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Property Related Expenditures	12,769,785
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Home Owner Grant equivalents	28,700
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General Government Expenditures	6,029,909
Protection Services	296,630
Transportation	398,091
Recreation and Culture	808,307
Community Development	184,806
Environment Health Services	470,782
Fiscal Services	575,534
Other Services	779,559

Contingency Amounts	424,051
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Comprehensive Service Agreement	2,773,415
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EXPENDITURES SHORT / OVER REVENUES	-
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Seymour Taxation District	
Squamish Nation Own Source Revenue Contribution	0

Tax Revenue 1,747,986

TOTAL REVENUES	1,747,986
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Property Related Expenditures	1,747,986
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Home Owner Grant equivalents	700
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General Government Expenditures	591,039
Protection Services	12,901
Transportation	17,314
Recreation and Culture	53,250
Community Development	137,391
Environment Health Services	54,247
Fiscal Services	25,031
Other Services	33,904

Contingency Amounts	87,399
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Comprehensive Service Agreement	734,811
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EXPENDITURES SHORT / OVER REVENUES	-
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Mission Taxation District	
Squamish Nation Own Source Revenue Contribution	2,284,142

Tax Revenue	497,807
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TOTAL REVENUES	2,781,949
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Property Related Expenditures	2,781,949
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Home Owner Grant equivalents	16,000
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General Government Expenditures	1,669,970
Protection Services	62,662
Transportation	84,095
Recreation and Culture	251,790
Community Development	39,040
Environment Health Services	250,696



Fiscal Services	121,579
Other Services	164,679

Contingency Amounts	24,890
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Comprehensive Service Agreement	96,548
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EXPENDITURES SHORT / OVER REVENUES	-
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Stawamus Taxation District	
Squamish Nation Own Source Revenue Contribution	2,564,625

Tax Revenue	118,190
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TOTAL REVENUES	2,682,814
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Property Related Expenditures	2,682,814
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Home Owner Grant equivalents	-
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General Government Expenditures	1,011,886
Protection Services	47,249
Transportation	51,694
Recreation and Culture	487,805
Community Development	23,998
Environment Health Services	652,230
Fiscal Services	74,735
Other Services	205,827

Contingency Amounts	5,909
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Comprehensive Service Agreement	121,481
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EXPENDITURES SHORT / OVER REVENUES	-
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Kitsilano Taxation District	
Squamish Nation Own Source Revenue Contribution	9,618
Tax Revenue	43,313
TOTAL REVENUES	52,932
Property Related Expenditures	52,932
Home Owner Grant equivalents	-
General Government Expenditures	43,411
Protection Services	-
Transportation	-
Recreation and Culture	-
Community Development	-
Environment Health Services	-
Fiscal Services	-
Other Services	7,355
Contingency Amounts	2,166
Comprehensive Service Agreement	-
EXPENDITURES SHORT / OVER REVENUES	-



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





SQUAMISH NATION BAND COUNCIL RESOLUTION

Band Council Resolution No.	2018 -2633		
Motion No.	3		
File Reference			
Date of Meeting: (y/m/d)	2018	05	30

P.O. Box 86131 320 Seymour Blvd North Vancouver, B. C. V7L 4J5 Tel. (604) 980-4553 Fax (604) 980-9601

SUBJECT : Annual Rates Law, 2018

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The council of the First Nation has made a property assessment law and a property taxation law; and
- C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Rates Law, 2018*.
2. In this Law:
 - “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;
 - “Assessment Law” means the *Squamish Real Property Assessment Law, 2010*;
 - “First Nation” means the Squamish Nation, being a band named in the schedule to the Act;
 - “property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;
 - “taxable property” means property in a reserve that is subject to taxation under a property taxation law; and
 - “Taxation Law” means the *Squamish Real Property Taxation Law, 2010*.
3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.
4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.
5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.



Band Council Resolution No.	2018	2633
Motion No.	3	
File Reference		

SUBJECT : Annual Rates Law, 2018

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
8. The Schedule attached to this Law forms part of and is an integral part of this Law.
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2018, at North Vancouver, in the Province of British Columbia.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	<u>SQUAMISH NATION COUNCIL</u> 320 SEYMOUR BLVD	
	MEETING HELD AT: NORTH VANCOUVER, B. C.	
	DATED:	
	MOVED BY: Carla George	SECONDED BY Richard Baker

Orene Askew	Alroy Baker K'etximtn
Deborah Baker K'ána	Richard E. Baker Kasalus
Brandon Darbyshire-Joseph Kátxelacha	Carla George Kwitlut/Kwelaw'ikw
Christopher Lewis Syetáxtn	Deanna Lewis Kalkalih
Dustin Rivers Swchálten iy Xelsilem	Kristen Rivers Tiyáltelut
Wilson Williams Sxwixwtn	Joyce Williams
	Marcus Wooden Klakwagilagime



SCHEDULE
2018 PROPERTY TAX RATES

Property Class	RATE PER \$1,000 Assessed Value				
	Capilano	Mission	Seymour	Stawamus	Kitsilano
Class 1: Residential	2.30370	2.94644	2.85467	4.60770	2.46826
Class 2: Utilities	24.75120	56.51638	56.51311	54.74900	43.00812
Class 4: Major Industrial	25.19860	34.05551	27.47875	31.52480	40.80494
Class 5: Light Industrial	24.28170	12.11713	13.35655	17.28860	12.09002
Class 6: Business and Other	8.78110	11.85212	10.97047	13.59410	10.85419
Class 8: Recreational Property/Non-Profit Organization	6.73600	4.76875	7.24188	5.96070	3.97858



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Real Property Taxation Amending Law, 2018

Dated at Kamloops, British Columbia this 19th day of October, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Squamish Real Property Taxation Amending Law, 2018

WHEREAS:

- A. Pursuant to subsection 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;
- B. The Council of the Squamish Nation enacted the *Squamish Real Property Taxation Law* on December 1, 2010, which law came into force on December 17, 2010;
- C. The Council of the Squamish Nation deems it advisable and in the best interest of the Nation to amend the *Squamish Real Property Taxation Law*; and
- D. The Council of the Squamish Nation has given notice of this Law and has considered any representations received by the Council in accordance with the requirements of the *First Nations Fiscal Management Act*.

NOW THEREFORE the Council of Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Real Property Taxation Amending Law, 2018*.
2. The *Squamish Real Property Taxation Law* is amended by adding the following new section:

Water and sewer interests

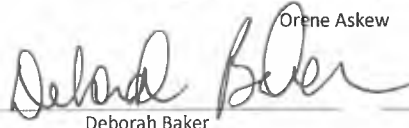
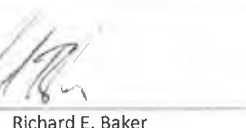
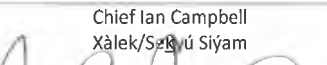
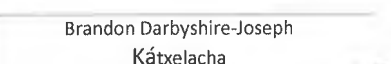
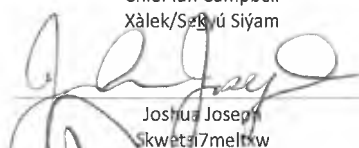
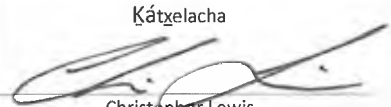
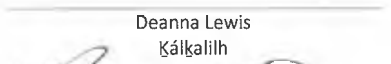
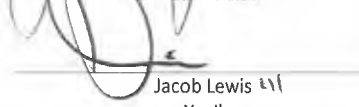
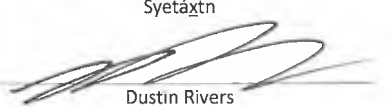
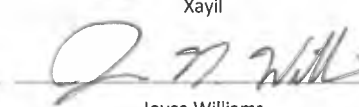
15.1 The following are exempt from taxation under this Law:

- (a) land, improvements and works owned or held by the Greater Vancouver Water District, a corporation established by the *Greater Vancouver Water District Act*, SBC 1924, c.22; and
 - (b) land, improvements and works owned or held by the Greater Vancouver Sewerage and Drainage District, a corporation established by *An Act to Incorporate the Greater Vancouver Sewerage and Drainage District*, SBC 1956, c.59.
3. This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.



THIS LAW IS DULY ENACTED by Council at a duly convened meeting of the Council of the Squamish Nation held at the Squamish Nation Council Offices, 320 Seymour Boulevard, North Vancouver, British Columbia, V7J 2J3, on October 16, 2018.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL 320 SEYMOUR BLVD	
	MEETING HELD AT: NORTH VANCOUVER, B. C.	
	DATED: October 16, 2018	
	MOVED BY: Deborah Baker	SECONDED BY: Christopher Lewis

 Orene Askew	 Alroy Baker K'etximtn	
 Deborah Baker K'ána	 Richard E. Baker Kasalus	 Chief Ian Campbell Xàlek/Sáwú Siyam
 Brandon Darbyshire-Joseph Kátxelacha	 Carla George Kwitelut/Kwelaw'ikw	 Joshua Joseph Skwetá7meltkw
 Christopher Lewis Syetáxtn	 Deanna Lewis Kálgaliłh	 Jacob Lewis Xayil
 Dustin Rivers Sxwchálten iy Xelsílem	 Kristen Rivers Tiyáltelut	 Joyce Williams
 Wilson Williams Sxwíxwtn		 Marcus Wooden Klakwagilagime



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squiala First Nation in the Province of British Columbia,

Squiala First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 25th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SQUIALA FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Squiala First Nation duly enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Squiala First Nation Property Assessment By-law, 2005*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Squiala First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Squiala First Nation Property Taxation By-law, 2005*.

3. The First Nation’s annual budget for the budget year beginning April 1st, 2018, and ending March 31st, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

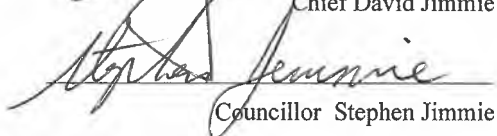
(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of JUNE, 2018, at Chilliwack, in the Province of British Columbia

A quorum of Council consists of 2/3 members of Council.



Chief David Jimmie


Councillor Stephen Jimmie



Councillor Allen Jimmie



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	\$1,578,754.46
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TOTAL REVENUES: 1,578,754.46

PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative	\$100,000.00
b. General Administrative	\$94,746.00

2. Protection Services

a. Policing	\$86,777.31
b. Firefighting	\$86,780.00
c. Regulatory Measures	\$86,780.00
d. Other Protective Services	\$25,000

3. Transportation

a. Roads and Streets	\$145,000.00
b. Snow and Ice Removal	\$30,000.00
c. Parking	\$23,604.00
d. Public Transit	\$17,188.01
e. Other Transportation	\$30,000.00

4. Recreation and Cultural Services

a. Recreation	\$199,262.49
b. Culture	\$21,000.00
c. Other Recreation and Culture	

5. Community Development

a. Education	\$35,000.00
b. Community Planning	\$15,000.00
c. Economic Development Program	\$20,000.00
d. Land Rehabilitation and Beautification	\$20,000.00
e. Other Regional Planning and Development	\$26,936.59

6. Environment Health Services

a. Water Purification and Supply	\$101,000.00
b. Sewage Collection and Disposal	\$102,036.59
c. Garbage Waste Collection and Disposal	\$28,000.00
d. Recycling	\$25,000.00

7. Fiscal Services

8. Other Services

a. Health	\$125,000.00
b. Social Programs and Assistance	\$108,643.47

9. Contingency Amounts

a. Contingency Amounts	\$26,000
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TOTAL EXPENDITURES: \$1,578,754.46



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0.00
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BALANCE	\$0.00
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Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. City of Chilliwack (various municipal services)	\$746,165.99
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squiala First Nation in the Province of British Columbia,

Squiala First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 25th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SQUIALA FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squiala First Nation duly enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Squiala First Nation Property Assessment By-Law, 2005*;

“First Nation” means the Squiala First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squiala First Nation Property Taxation By-Law, 2005*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

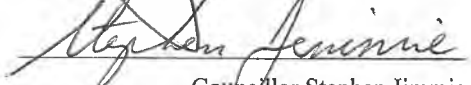
7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of JUNE, 2018, at
Chilliwack, in the Province of British Columbia
A quorum of Council consists of two (2) members of Council.



Chief David Jimmie


Councillor Stephen Jimmie



Councillor Allen Jimmie



**SCHEDULE
TAX RATES**

[PROPERTY CLASS British Columbia	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 2 – Utilities	54.19763	56.83588
Class 6 - Business and Other	12.99765	13.53587



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Stellat'en First Nation in the Province of British Columbia,

Stellat'en First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 14th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**STELLAT'EN FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Stelat'en First Nation duly enacts as follows:

1. This Law may be cited as the *Stelat'en First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Stelat'en First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Stelat'en First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Stelat'en First Nation Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule in this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5 day of June, 2018, at Stelat'en First Nation Band Office, in the Province of British Columbia.

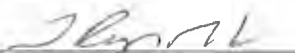
A quorum of Council consists of Two (2) members of Council.



Chief Archie Patrick



Councillor Clifford Louis



Councillor Tannis Reynolds



PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax \$5909

TOTAL REVENUES: \$5909

EXPENDITURES

1. General Government Expenditures

a. Other Government (BC Assessment) \$1,245

2. Protection Services

a. Policing \$4,463

3. Contingency Amounts

a. Contingency Amounts \$201

TOTAL EXPENDITURES: \$ 5909

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from
the previous budget year

\$ 0

2. Accumulated Deficit – Local revenue expenditures carried forward
from the previous budget year

\$ 0

BALANCE \$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Stellat'en First Nation in the Province of British Columbia,

Stellat'en First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 14th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**STELLAT'EN FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Stelat'en First Nation duly enacts as follows:

1. This Law may be cited as the *Stelat'en First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Stelat'en First Nation Property Assessment Law, 2015*;

“First Nation” means the Stelat'en First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Stelat'en First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 5 day of June 2018, at Stelat'en First Nation Band Office, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.


Chief Archie Patrick


Councillor Clifford Louis


Councillor Tannis Reynolds



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
1 Residential	6.04555
2 Utilities	24.96378
4 Major Industry	17.83007
5 Light Industry	14.09047
6 Business and Other	12.15517
8 Recreational Property/Non-Profit Organization	5.48745
9 Farm	9.61745



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Sts'ailes in the Province of British Columbia,

Sts'ailes Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 19th day of October, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





STS'AILES
ANNUAL EXPENDITURE LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Sts'ailes duly enacts as follows:

1. This Law may be cited as the *Sts'ailes Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Chehalis Indian Band Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means Sts'ailes, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Chehalis Indian Band Property Taxation Law, 2009*.

3. The First Nation's annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

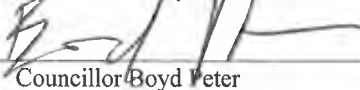
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the __25th__ day of __September__ 2018, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.


Chief Ralph Leon


Councillor Cheryl Charlie


Councillor Boyd Peter


Councillor Daryl Francis

Councillor James S.A. Leon

Councillor Chadley Paul


Councillor Sherry Lynn Point

Councillor Tim Felix


Councillor Sherylynn Crispin


Councillor Kelsey Charlie



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$9,956
TOTAL REVENUES	\$9,956

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$9,000
c. Other General Government	
2. Contingency	
Contingency amount	\$ 956
TOTAL EXPENDITURES	\$9,956

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Sts'ales in the Province of British Columbia,

Sts'ales Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 19th day of October, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





STS'AILES
ANNUAL RATES LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of Sts'ailes duly enacts as follows:

1. This Law may be cited as the Sts'ailes *Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Chehalis Indian Band Property Assessment Law, 2009*;

“First Nation” means Sts'ailes, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chehalis Indian Band Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

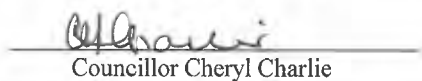


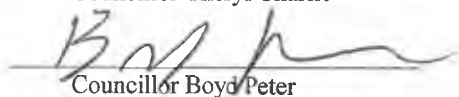
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

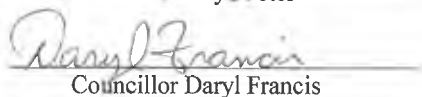
THIS LAW IS HEREBY DULY ENACTED by Council on the __25th__ day of __September____, 2018, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.


Chief Ralph Leon

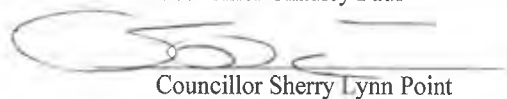

Councillor Cheryl Charlie


Councillor Boyd Peter

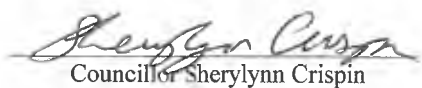

Councillor Daryl Francis

Councillor James S.A. Leon

Councillor Chadley Paul


Councillor Sherry Lynn Point

Councillor Tim Felix


Councillor Sherylynn Crispin


Councillor Kelsey Charlie



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 Of Assessed Value
Class 1 – Residential	5.22654
Class 2 – Utilities	74.46830
Class 5 - Light Industry	17.75624
Class 6 - Business and Other	15.50067
Class 8 - Recreational Property/Non-Profit Organization	10.35959
Class 9 - Farm	27.34088



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stz'uminus First Nation in the Province of British Columbia,

Stz'uminus First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 23rd day of November, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**STZ'UMINUS FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *Chemainus First Nation Property Assessment Law, 2010*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Stz'uminus First Nation, being a band named in the schedule to the Act and formerly known as Chemainus First Nation;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;
and

“Taxation Law” means the *Chemainus First Nation Property Taxation Law, 2010*.

3. The First Nation's annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

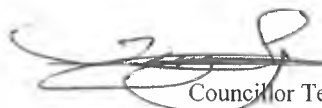
(2) A reference to the Schedule is a reference to the Schedule to this Law.

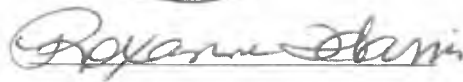
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of October, 2018, at Ladysmith, in the Province of British Columbia.

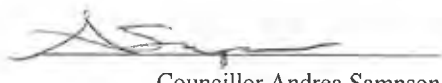
A quorum of Council consists of five (5) members of Council.


Chief John Elliott


Councillor Terry Sampson


Councillor Roxanne Harris

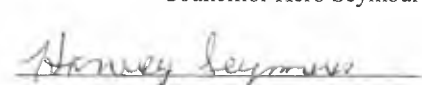

Councillor Anne Jack


Councillor Andrea Sampson


Councillor Shawna Seymour


Councillor Cecelia Harris


Councillor Herb Seymour


Councillor Harvey Seymour


Councillor Peter Seymour



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 52,125.00
TOTAL REVENUES	

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 5,500.00
b. General Administrative	\$ 4,000.00
2. Protection Services	
a. Firefighting	\$ 3,000.00
b. Policing	-
3. Transportation	
a. Snow and Ice Removal	\$ 3,000.00
4. Community Development	
a. Housing	-
b. Planning and Zoning	\$ 2,000.00
c. Community Planning	\$ 2,000.00
d. Economic Development Program	\$ 1,625.00
e. Tourism	-
f. Trade and Industry	-
g. Land Rehabilitation and Beautification	-
5. Environment Health Services	
a. Water Purification, Supply and Sewer	\$ 20,000.00
b. Garbage, Recycle Collection and Disposal	\$ 3,500.00
6. Contingency Amount	\$ 7,500.00
TOTAL EXPENDITURES	\$ 52,125.00

PART 3: ACCUMULATED SURPLUS / DEFICIT

1. Accumulated Surplus - Local revenues carried forward from previous budget year	\$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from previous budget year	\$ 0.00
BALANCE	\$ 0.00



Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

- | | |
|---|-------------|
| a. District of North Cowichan: Fire Protection and Water Supply | \$ 575.00 |
| b. Cowichan Valley Regional District: Fire Protection and Landfill Protection | \$ 1,000.00 |
| c. Diamond Improvement District: Water Supply | \$ 375.00 |



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stz'uminus First Nation in the Province of British Columbia,

Stz'uminus First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 23rd day of November, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**STZ'UMINUS FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Chemainus First Nation Property Assessment Law, 2010*;

“First Nation” means the Stz'uminus First Nation, being a band named in the schedule to the Act and formerly known as Chemainus First Nation;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chemainus First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

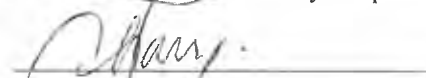


THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of October, 2018, at Ladysmith, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.


Chief John Elliott


Councillor Terry Sampson


Councillor Cecelia Harris


Councillor Roxanne Harris

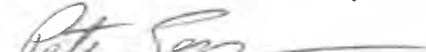

Councillor Herb Seymour


Councillor Anne Jack


Councillor Harvey Seymour


Councillor Andrea Sampson


Councillor Shawna Seymour


Councillor Peter Seymour



SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 - Residential	6.2500
Class 2 - Utilities	24.7800
Class 3 - Supportive Housing	5.0000
Class 4 - Major Industry	0.0000
Class 5 - Light Industry	26.6100
Class 6 - Business and Other	10.7000
Class 7 - Forest Land	0.0000
Class 8 - Recreational Property/Non-Profit Organization	6.7500
Class 9 - Farm	0.0000



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sumas First Nation in the Province of British Columbia,

Sumas First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SUMAS FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *Sumas First Nation Property Assessment Law, 2014*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Sumas First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Sumas First Nation Property Taxation Law, 2014*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of May, 2018,
at Abbotsford, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dalton Silver

Councillor Murray Ned

Councillor Clint Tuttle

Councillor Jacqueline Bird



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$229,099
b. BC Hydro CDP Grant	\$ 22,941
TOTAL REVENUES	\$252,040

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$35,000
c. Other General Government	\$20,531
2. Protection Services	
a. Policing	
b. Firefighting	\$12,700
3. Transportation	
a. Roads and Streets	\$41,500
b. Snow and Ice Removal	\$ 6,500
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	\$22,360
d. Other Recreation and Culture	\$12,255
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	\$48,247
e. Land Rehabilitation and Beautification	\$10,245
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	\$ 4,847
b. Sewage Collection and Disposal	\$10,674
c. Garbage Waste Collection and Disposal	\$ 8,881



d. Recycling	
e. Other Environmental Services	
7. Contingency Amounts	\$ 8,200
8. Transfers into Reserve Funds	
a. Contingency Reserve	\$ 10,100
TOTAL EXPENDITURES	\$252,040

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget years	\$ 0
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BALANCE **\$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. City of Abbotsford (sewer and fire protection)	\$21,065
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Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. Contingency Reserve

Beginning balance as of April 1, 2018 : \$20,698

Transfers out

- a. to local revenue account: \$
- b. to _____ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from local revenue account: \$10,100
- b. from _____ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 708

Ending balance as of March 31, 2019: \$31,506



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations
Fiscal Management Act*, hereby approves the following law made by the
Sumas First Nation in the Province of British Columbia,

Sumas First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SUMAS FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Sumas First Nation Property Assessment Law, 2014*;

“First Nation” means the Sumas First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sumas First Nation Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of May, 2018, at Abbotsford,
in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Dalton Silver

Councillor Jaqueline Bird

Councillor Clint Tuttle

Councillor Murray Ned



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 of assessed Value :
Class 2 – Utilities	54.72560
Class 5 - Light Industry	13.43048
Class 6 - Business and Other	14.95060
Class 9 - Farm	23.41917



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
T'tit'q'et First Nation in the Province of British Columbia,

T'tit'q'et First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 19th day of October, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**T'IT'Q'ET FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the T'it'q'et First Nation duly enacts as follows:

1. This Law may be cited as the *T'it'q'et First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *T'it'q'et First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the T'it'q'et First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *T'it'q'et First Nation Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the schedule is a reference to the Schedule to this law.

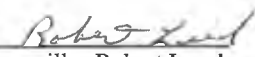
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

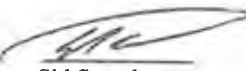
THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of September, 2018, at Lillooet, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.


Chief Courteney Adolph Jones


Councillor Sarah Moberg


Councillor Robert Leech


Sid Scotchman


Councillor Marilyn Napoleon



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | 127,394.61 |

TOTAL REVENUES	\$127,394.61
-----------------------	---------------------

PART 2: EXPENDITURES

- | | |
|--|-----------------|
| 1. General government Expenditures | |
| a. General Administrative | 17,708.57 |
| 2. Protection Services | |
| a. Firefighting | 7,200.00 |
| 3. Transportation | |
| a. Snow and Ice Removal | 14,000.00 |
| 4. Recreation and Cultural Services | |
| a. Recreation | 2,300.00 |
| b. Culture | 9,000.00 |
| c. Other Recreation and Culture | 40,700.00 |
| 5. Community Development | |
| a. Other Regional Planning and Development | 26,500.00 |
| 6. Other Services | |
| a. Health | 10,000.00 |
| 7. Contingency Amount | <u>1,500.00</u> |

TOTAL EXPENDITURES	\$128,908.57
---------------------------	---------------------

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|----------|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | 1,513.96 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | |

BALANCE	\$ Ø
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations
Fiscal Management Act*, hereby approves the following law made by the
T'tit'q'et First Nation in the Province of British Columbia,

T'tit'q'et First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 19th day of October, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**T'IT'Q'ET FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the T'it'q'et First Nation duly enacts as follows:

1. This Law may be cited as the *T'it'q'et First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *T'it'q'et First Nation Property Assessment Law, 2015*;

“First Nation” means the T'it'q'et First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *T'it'q'et First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of June, 2018, at Lillooet, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.



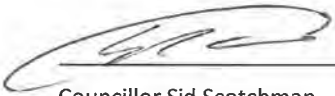
Chief Courteney Adolph-Jones



Councillor Sarah Moberg

Councillor Marilyn Napoleon

Councillor Robert Leech



Councillor Sid Scotchman



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
	Rate
1 Residential	12.96091
2 Utilities	40.32050
4 Major Industry	39.82663
6 Business and Other	25.46115



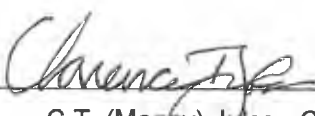
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
T'Sou-ke First Nation in the Province of British Columbia,

T'Sou-ke First Nation Annual Expenditure Law, 2018

Dated at Vancouver, British Columbia this 12th day of December, 2018.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**T'SOU-KE FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and, wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the T'Sou-ke First Nation duly enacts as follows:

1. This Law may be cited as the *T'Sou-ke First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *T'Sou-ke First Nation Property Assessment Law, 2011*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the T'Sou-ke First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *T'Sou-ke First Nation Property Taxation Law, 2011*.

3. The First Nation's annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.



5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

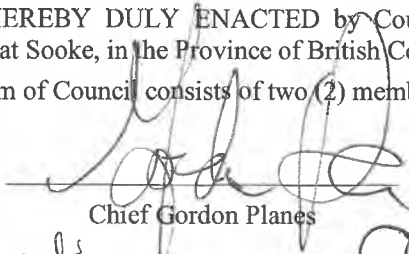
11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

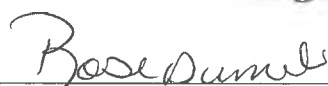
(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5 day of December, 2018, at Sooke, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.


Chief Gordon Planes


Councillor Rose Dumont


Councillor Allan G. Planes



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|--------------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 16,271.67 |

TOTAL REVENUES	\$ 16,271.67
-----------------------	---------------------

PART 2: EXPENDITURES

- | | |
|--|-------------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$ 1,627.17 |
| b. General Administrative | \$ |
| c. BC Assessment Contract | \$ 400.00 |
| d. Other General Government | |
| 2. Protection Services | |
| a. Fire Protection | \$ 1,500.00 |
| 3. Transportation | |
| a. Roads and Streets | \$ 4,456.80 |
| 4. Environmental Health Services | |
| a. Water Purification and Supply | \$ 5,070.90 |
| b. Garbage Waste Collection and Disposal | \$ 1,956.00 |
| Contingency Amounts | \$ 1,260.80 |

TOTAL EXPENDITURES	\$ 16,271.67
---------------------------	---------------------

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|--|------|
| 1. Accumulated Surplus – Local revenues
carried forward from the previous budget year | \$ 0 |
| 2. Accumulated Deficit – Local revenue
expenditures carried forward from the previous budget year | \$ 0 |

BALANCE	\$ 0
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Note: The First Nation has a service agreement with BC Assessment in the amount of \$40.00 (forty dollars) per assessed folio.



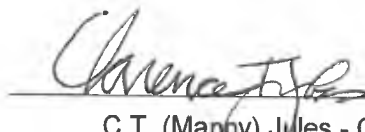
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
T'Sou-ke First Nation in the Province of British Columbia,

T'Sou-ke First Nation Annual Rates Law, 2018

Dated at Vancouver, British Columbia this 12th day of December, 2018.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**T'SOU-KE FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the T'Sou-ke First Nation duly enacts as follows:

1. This Law may be cited as the *T'Sou-ke First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *T'Sou-ke First Nation Property Assessment Law, 2011*;

“First Nation” means the T'Sou-ke First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *T'Sou-ke First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

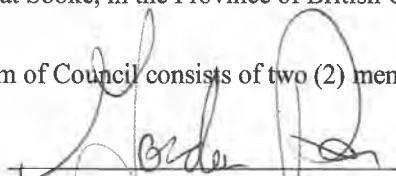
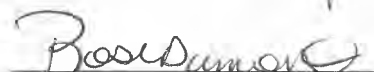


7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5 day of December, 2018, at Sooke, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.


Chief Gordon Planes
Councillor Rose Dumont
Councillor Allan G. Planes



SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1000 Of assessed value
Class 1 – Residential	5.67625
Class 2 – Utilities	47.03737
Class 5 - Light Industry	28.55375
Class 6 - Business and Other	15.99498
Class 7 – Managed Forest Land	16.56940
Class 8 - Recreational Property/Non-Profit Organization	6.68445
Class 9 - Farm	11.18445



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Tk'emlúps te Secwépemc in the Province of British Columbia,

Tk'emlúps te Secwépemc Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia the 25th day of June, 2018.

On behalf of the First Nations Tax Commission

David Paul – Deputy Chief Commissioner
First Nations Tax Commission





**TK'EMLÚPS TE SECWÉPEMC
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Kamloops Indian Band Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tk'emlúps te Secwépemc, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to the First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. The First Nation's annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as Schedules A-D and the expenditures provided for in the Schedules are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.



8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedules.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

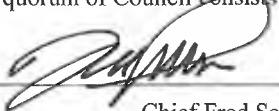
12.(1) The Schedules attached to this Law, including the Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedules is a reference to the Schedules to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of June, 2018, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Chief Fred Seymour

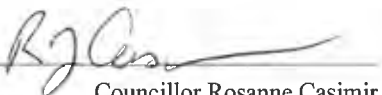

Councillor Nacoma George

Councillor Howard Campbell

Councillor Katy Gottfriedson


Councillor Eagle Casimir


Councillor Jeanette Jules


Councillor Rosanne Casimir



SCHEDULE A - SUMMARY

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	\$8,268,577.36
a. Property Tax Revenues	\$6,995,163.36
KIB General	\$3,579,930.13
Paul Lake	\$189,458.44
Sun Rivers	\$3,225,774.79
b. Penalty & Interest	\$95,249
KIB General	\$61,822.00
Paul Lake	\$3,244.00
Sun Rivers	\$30,183.00
c. CN Grant in Lieu of Tax	\$198,094
d. BC Hydro FNCDF Agreement	\$42,553
c. Deposit Interest	\$32,000
d. Miscellaneous Revenue	\$360
e. Search Fee	\$5,175
i. KIB General	\$1,570
ii. Paul Lake	\$210
iii. Sun Rivers	\$3,395
f. Property Transfer Tax	\$899,983
i. KIB General	
ii. Paul Lake	\$79,947
iii. Sun Rivers	\$820,036
2. Development Cost Charges Revenues	199,980
a. Sewer Facilities	\$2,560
b. Stormwater Facilities	\$2,860
c. Transportation Facilities	\$149,920
d. Providing and improving parks and recreation land	\$1,380
e. Water Facilities	\$43,260
TOTAL REVENUES	\$8,468,557.36



PART 2 : EXPENDITURES

1. Schedule B District 1 (KIB General)	\$5,019,897.13
2. Schedule C District 2 (Paul Lake)	\$192,702.44
3. Schedule D District 3 (Sun Rivers)	\$3,255,957.79
TOTAL EXPENDITURES	\$8,468,557.36

PART 3 : ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. City of Kamloops – Fire Protection Agreement	\$1,030,891.40
b. City of Kamloops – Sanitary Sewer Agreement	\$ 160,000.00
c. Sage Meadows	\$ 14,847.00
d. Tagish	\$ 42,128.00
e. Wind Chimes	\$ 9,230.00
f. South Bend	\$ 10,758.00

Note: This Budget includes the two attached Appendices.

- a. Appendix A – Reserve Fund Balances
- b. Appendix B – Development Cost Charges Reserve Funds



SCHEDULE B – EXPENDITURES

DISTRICT 1

(KIB General)

PART 2: EXPENDITURES

1. General Government Expenditures		\$625,635.16
a. Executive and Legislative	\$124,588	
b. General Administrative	\$473,127.16	
c. Other General Government	\$27,919	
2. Protection Services		\$331,862
a. Firefighting	\$326,830	
b. 911 Emergency Services	\$901	
c. Other Protective Services	\$4,131	
3. Transportation		\$977,358
a. Public Transit	\$770,091	
b. Snow & Ice Removal	\$152,517	
c. Roads & Streets	\$54,750	
4. Recreation and Cultural Services		\$564,239
a. Recreation	\$223,721	
b. Cultural	\$120,486	
c. Heritage Protection	\$215,461	
b. Other Recreation & Culture	\$4,571	
5. Community Development		\$510,824.79
a. Housing	\$347,184	
b. Other Regional Planning and Development	\$163,640.79	
6. Environment Health Services		\$65,445
a. Health and Safety	\$35,037	
b. Environment	\$30,408	
7. Fiscal Services		\$2,500
a. Other Debt Charges	\$2,500	
8. Other Services		\$475,229
a. Health	\$225,000	
b. Social Programs and Assistance	\$217,352	
d. Education	\$32,877	
9. Grants		\$341,293
a. Homeowner Grants	\$145,942	
b. Additional Grants	\$195,351	
10. Contingency Amounts		\$492,531.18
a. Contingency Amounts	\$492,532.18	



10. Transfers into reserve funds	\$433,000
a. Capital Infrastructure Replacement & Improvement Reserve Fund	\$150,000
b. Development Cost Charge Band Contribution Expense	\$283,000
11. Transfers into DCC Reserve Funds	\$199,980
a. Sewer Facilities	\$2,568
b. Stormwater Facilities	\$2,860
c. Transportation Facilities	\$149,920
d. Providing & improving parks and recreation land	\$1,380
e. Water Facilities	\$43,260
TOTAL EXPENDITURES:	\$5,019,897.13



SCHEDULE C – EXPENDITURES

**DISTRICT 2
(Paul Lake)**

PART 2: EXPENDITURES

1. Paul Lake – General Government Expenditures	\$ 20,391.00
a. General Administrative	
b. Other General Government	
2. Protection Services	\$ 7,253.00
a. Firefighting	
b. Other Protective Services	
3. Transportation	\$ 37,619.00
a. Roads and Streets	
b. Snow and Ice Removal	
4. Recreation and Cultural Services	\$ 38,473.00
a. Culture	
b. Heritage Protection	
5. Community Development	\$ 41,474.44
a. Education	
6. Grants	\$ 45,565.00
a. First Nations (FN) Homeowner Grants	
b. FN Additional Grants	
7. Contingency Amount	\$ 1,927.00
a. Contingency Amount	
TOTAL EXPENDITURES:	\$ 192,702.44



SCHEDULE D – EXPENDITURES

**DISTRICT 3
(Sun Rivers)**

PART 2: EXPENDITURES

1. General Government Expenditures	\$ 390,938.00
a. General Administrative	
b. Other General Government	
2. Protection Services	\$ 616,882.00
a. Firefighting	
b. Other Protective Services	
3. Transportation	\$738,865.00
a. Roads and Street	
b. Snow and Ice Removal	
4. Recreation and Cultural Services	\$ 471,195.79
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	\$ 350,000.00
a. Housing	
6. Other Services	\$ 213,000.00
a. Social Programs and Assistance	
b. Education	
7. Grants	\$ 439,718.00
a. First Nations (FN) Homeowner Grants	
b. FN Additional Grants	
8. Contingency Amount	\$ 35,359.00
a. Contingency Amount	
TOTAL EXPENDITURES:	\$ 3,255,957.79



APPENDIX A

Reserve Fund Balances

1. Development Cost Charge Band Contribution Expense Fund

Beginning balance as of April 1, 2018: \$ 1,150,247.86

Transfers out

- a. to local revenue account: \$
- b. to _____ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from local revenue account: \$ 283,000.00
- b. from _____ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 9,768.39

Ending balance as of March 31, 2019: \$ 1,443,016.10

2. Capital Infrastructure Replacement & Improvement Reserve Fund

Beginning balance as of April 1, 2018: \$ 1,071,808.88

Transfers out

- a. to local revenue account: \$
- b. to _____ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from local revenue account: \$ 150,000.00
- b. from _____ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 9,670.36

Ending balance as of March 31, 2019: \$ 1,231,479.24



APPENDIX B

Development Cost Charges Reserve Fund Balances

1. Sewer Facilities

Beginning balance as of April 1, 2018: \$ 57,594.87

Transfers out

- a. to local revenue account: \$
- b. to _____ DCC reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. DCC revenues to be collected in budget year (estimated): \$ 2,560
- b. from _____ DCC reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 44.66

Ending balance as of March 31, 2019: \$ 60,199.53

2. Stormwater Facilities

Beginning balance as of April 1, 2018: \$ 18,268.73

Transfers out

- a. to local revenue account: \$
- b. to _____ DCC reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. DCC revenues to be collected in budget year (estimated): \$ 2,860
- b. from _____ DCC reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 45.67

Ending balance as of March 31, 2019: \$ 27,660.91

3. Transportation Facilities

Beginning balance as of April 1, 2018: \$ 1,620,860.09

Transfers out

- a. to local revenue account: \$
- b. to _____ DCC reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. DCC revenues to be collected in budget year (estimated): \$ 149,920.00
- b. from _____ DCC reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$



Interest earned in current year:	\$ 2,750.48
Ending balance as of March 31, 2019:	\$ 1,773,530.57
4. Providing and Improving Parks and Recreation Land	
Beginning balance as of April 1, 2018:	\$ 11,456.87
Transfers out	
a. to local revenue account:	\$
b. to _____ DCC reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	\$ 1,380.00
b. from _____ DCC reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 21.67
Ending balance as of March 31, 2019:	\$ 12,858.54
5. Water Facilities	
Beginning balance as of April 1, 2018:	\$ 333,522.99
Transfers out	
a. to local revenue account:	\$
b. to _____ DCC reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	\$ 43,260.00
b. from _____ DCC reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 499.08
Ending balance as of March 31, 2019:	\$ 377,282.07



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tk'emlúps te Secwépemc in the Province of British Columbia,

Tk'emlúps te Secwépemc Annual Rates Law, 2018

Dated at Kamloops, British Columbia the 25th day of June, 2018.

On behalf of the First Nations Tax Commission

David Paul – Deputy Chief Commissioner
First Nations Tax Commission





**TK'EMLÚPS TE SECWÉPEMC
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Kamloops Indian Band Property Assessment Law, 2008*;

“First Nation” means the Tk'emlúps te Secwépemc, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedules A-C for each District upon the assessed value of all taxable property in each property class in each District.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$ 350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$ 350.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of June, 2018, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Chief Fred Seymour


Councillor Nacoma George

Councillor Howard Campbell

Councillor Katy Gottfriedson


Councillor Eagle Casimir


Councillor Jeanette Jules


Councillor Rosanne Casimir



**SCHEDULE A
DISTRICT 1
(KIB GENERAL)
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 – Residential	7.710692
Class 2 – Utilities	33.059303
Class 5 - Light Industry	21.708916
Class 6 - Business and Other	19.962808
Class 8 - Recreational Property/Non-Profit Organization	6.352183



**SCHEDULE B
DISTRICT 2
(PAUL LAKE)
TAX RATES**

PROPERTY CLASS

Class 1 – Residential

RATE PER \$1,000 Assessed Value

6.78440



**SCHEDULE C
DISTRICT 3
(SUN RIVERS)
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 – Residential	8.016800
Class 6 – Business and Other	19.501500
Class 8 – Recreational Property/Non-Profit Organization	17.233300



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobacco Plains Indian Band in the Province of British Columbia,

***Tobacco Plains Indian Band
Annual Expenditure Law, 2018***

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TOBACCO PLAINS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tobacco Plains Indian Band duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *Tobacco Plains Indian Band Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tobacco Plains Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Tobacco Plains Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning *April 1, 2018*, and ending *March 31, 2019*, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

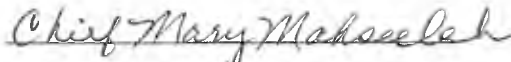
12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

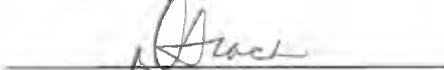
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of June, 2018, at Grasmere, in the Province of British Columbia.

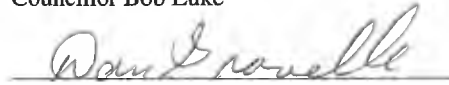
A quorum of Council consists of three(3) members of Council.


Chief Mary Mahseelah


Councillor Corey Letcher


Councillor Darlene Trach


Councillor Bob Luke


Councillor Dan Gravelle



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$57,690.00
TOTAL REVENUES	\$57,690.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 2,000.00
b. General Administrative	\$ 2,242.00
c. Other General Government	\$ 23,500.00
2. Protection Services	
a. Firefighting	\$ 2,000.00
d. Other Protective Services	\$ 500.00
3. Transportation	
a. Roads and Streets	\$ 6,500.00
b. Snow and Ice Removal	\$ 3,500.00
4. Recreation and Cultural Services	
a. Recreation	\$ 1,000.00
5. Community Development	
a. Housing	\$ 3,500.00
b. Planning and Zone	\$ 1,448.00
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$ 8,000.00
7. Grants:	
a. Home owner grant equivalents:	\$ 2,500.00
8. Contingency Amounts	\$ 1,000.00
TOTAL EXPENDITURES	\$ 57,690.00



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobacco Plains Indian Band in the Province of British Columbia,

***Tobacco Plains Indian Band
Annual Rates Law, 2018***

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TOBACCO PLAINS INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tobacco Plains Indian Band duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Tobacco Plains Indian Band Property Assessment Law, 2008*;

“First Nation” means the Tobacco Plains Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tobacco Plains Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

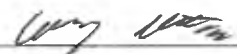


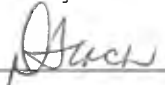
THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of June 2018, at Grasmere, in the Province of British Columbia.

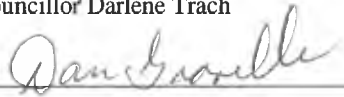
A quorum of Council consists of three (3) members of Council.


Chief Mary Mahsee lah


Councillor Bob Luke


Councillor Corey Letcher


Councillor Darlene Trach


Councillor Dan Gravelle



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed value:
Class 1 – Residential	10.6830
Class 2 – Utilities	56.8000
Class 6- Commercial	25.2247
Class 9 - Farm	19.7680



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Ts'kw'aylaxw First Nation in the Province of British Columbia,

Ts'kw'aylaxw First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 19th day of October, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TS'KW'AYLAXW FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Ts'Kw'aylaxw First Nation duly enacts as follows:

1. This Law may be cited as the *Ts'Kw'aylaxw First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Ts'Kw'aylaxw First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Ts'Kw'aylaxw First Nation, being a band named in the schedule to the Act

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act; as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Ts'Kw'aylaxw First Nation Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of August, 2018, at Ts'kw'aylaxw, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Francis Alec

Councilor Ginger Alec

Councillor Dolores McDonald

Councillor Clifford Alec

Councilor Judy Higginbottom

Councillor Linda McDonald



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	\$59,787
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TOTAL REVENUES:	\$59,787
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PART 2: EXPENDITURES

1. General Government Expenditures

a. General Administrative	\$35,665
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b. Other General Government	\$8,662
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2. Transportation

a. Roads and Streets	\$2,548
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b. Snow and Ice Removal	\$2,548
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3. Recreation and Cultural Services

a. Culture	\$5,452
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4. Community Development

a. Land Rehabilitation and Beautification	\$889
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5. Contingency Amounts

a. Contingency Amounts	\$4,023
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TOTAL EXPENDITURES:	\$59,787
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PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from
the previous budget year

\$ 0

2. Accumulated Deficit – Local revenue expenditures carried forward



from the previous budget year	\$ 0
BALANCE	\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations
Fiscal Management Act*, hereby approves the following law made by the
Ts'kw'aylaxw First Nation in the Province of British Columbia,

Ts'kw'aylaxw First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 19th day of October, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TS'KW'AYLAXW FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Ts'Kw'aylaxw First Nation duly enacts as follows:

1. This Law may be cited as the *Ts'Kw'aylaxw First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Ts'Kw'aylaxw First Nation Property Assessment Law, 2015*;

“First Nation” means the Ts'Kw'aylaxw First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Ts'Kw'aylaxw First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law



9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of August, 2018, at Ts'kw'aylaxw, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Francis Alec

Councillor Ginger Alec

Councillor Dolores McDonald

Councillor Clifford Alec

Councillor Judy Higginbottom

Councillor Linda McDonald



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value:
2 Utilities	22.23040
4 Major Industry	19.34992
5 Light Industry	19.03971



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsal'alh First Nation in the Province of British Columbia,

Tsal'alh First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSAL'ALH FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tsal'alh First Nation duly enacts as follows:

1. This Law may be cited as the *Tsal'alh First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Seton Lake First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tsal'alh First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Seton Lake First Nation Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of July, 2018, at Shalath, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ida Peter

Councillor William Alexander

Councillor Clifford Casper

Councillor Randy James

Councillor Tim Peter

Councillor Phyllis Peters



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:
 - a. Property Tax Revenues \$1,213.16

TOTAL REVENUES \$1,213.16

PART 2: EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative \$213.16
 - c. Other General Government \$200.00
2. Protection Services
 - a. Policing
 - b. Firefighting \$100.00
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation \$200.00
 - b. Culture
 - c. Heritage Protection
 - d. Other Recreation and Culture
5. Community Development
 - a. Housing
 - b. Planning and Zoning
 - c. Community Planning
 - d. Economic Development Program
 - e. Tourism
 - f. Trade and Industry
 - g. Land Rehabilitation and Beautification \$200.00



h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	\$200.00
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amount	\$100.00
TOTAL EXPENDITURES	\$1213.16
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0.00
BALANCE	\$0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsal'alh First Nation in the Province of British Columbia,

Tsal'alh First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSAL'ALH FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsal'alh First Nation duly enacts as follows:

1. This Law may be cited as the *Tsal'alh First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Seton Lake First Nation Property Assessment Law, 2015*;

“First Nation” means the Tsal'alh First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Seton Lake First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of July, 2018, at Shalalth, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ida Peter

Councillor William Alexander

Councillor Clifford Casper

Councillor Randy James

Councillor Tim Peter

Councillor Phyllis Peters



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	
Class 2 – Utilities	22.59148
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	



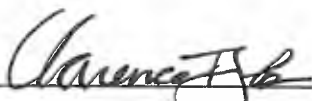
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsartlip First Nation in the Province of British Columbia,

Tsartlip First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSARTLIP FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tsartlip First Nation duly enacts as follows:

1. This Law may be cited as the *Tsartlip First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Tsartlip First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tsartlip First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Tsartlip First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

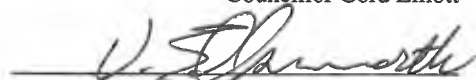
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2018, at Brentwood Bay, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.


Chief Don Tom


Councillor Gord Elliott


Councillor Verna Ellsworth

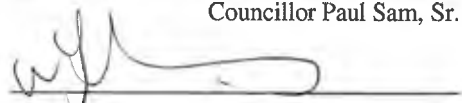

Councillor Howard Morris


Councillor Phil Tom


Councillor Curtis Olsen


Councillor Joni Olsen


Councillor Paul Sam, Sr.


Councillor William Morris


Councillor Simon Smith, Jr.



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|---------------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 187,118.34 |

TOTAL REVENUES	\$ 187,118.34
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PART 2: EXPENDITURES

- | | |
|--|-------------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$30,000.00 |
| b. General Administrative | \$20,950.00 |
| 2. Protection Services | |
| a. Policing | \$1,500.00 |
| b. Firefighting | \$1,500.00 |
| c. Regulatory Measures | \$1,000.00 |
| 3. Transportation | |
| a. Roads and Streets | \$5,000.00 |
| b. Snow and Ice Removal | \$2,000.00 |
| 4. Recreation and Cultural Services | |
| a. Recreation | \$2,500.00 |
| b. Culture | \$2,500.00 |
| 5. Community Development | |
| a. Housing | \$2,000.00 |
| b. Planning and Zoning | \$2,000.00 |
| c. Community Planning | \$2,000.00 |
| d. Economic Development Program | \$2,000.00 |
| 6. Environment Health Services | |
| a. Sewage Collection and Disposal | \$28,000.00 |
| b. Garbage Waste Collection and Disposal | \$18,750.00 |
| c. Recycling | \$4,662.00 |
| 7. Fiscal Services | |
| a. Other Fiscal Services | \$5,000.00 |
| 8. Other Services | |
| a. Health | \$2,500.00 |



b. Social Programs and Assistance	\$2,500.00
c. Education	\$3,500.00
d. Other Service	\$2,500.00
9. Grants:	
a. Home owner grant equivalents:	\$8,118.34
b. Other grants:	
i. For economic development by members	\$23,303.00
10. Contingency Amounts	\$ 9,355.00
TOTAL EXPENDITURES	\$183,138.34

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$3980.00
BALANCE	\$0.00

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a.. District of Central Saanich Fire Service Agreement (*Paid partially from local revenues and partially from general revenues)	\$73,797.51*
b. District of Central Saanich General Service Agreement (Including general government services, emergency measures (PEMO), public works and parks and recreation)	\$5981.77



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations
Fiscal Management Act*, hereby approves the following law made by the
Tsartlip First Nation in the Province of British Columbia,

Tsartlip First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSARTLIP FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsartlip First Nation duly enacts as follows:

1. This Law may be cited as the *Tsartlip First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Tsartlip First Nation Property Assessment Law, 2012*;

“First Nation” means the Tsartlip First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsartlip First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred and fifty dollars (\$ 150), the taxable property shall be taxed at one hundred and fifty dollars (\$ 150) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

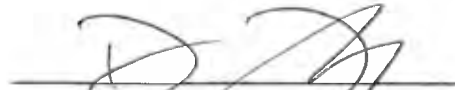
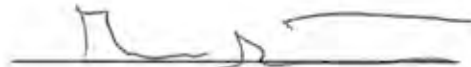
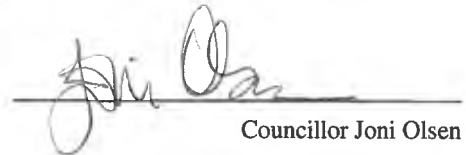
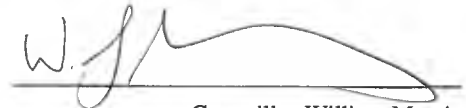
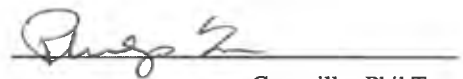
8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2018, at Brentwood Bay, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.


Chief Don Tom
Councillor Gord Elliott
Councillor Joni Olsen
Councillor Verna Ellsworth
Councillor Paul Sam, Sr.
Councillor Howard Morris
Councillor William Morris
Councillor Phil Tom
Councillor Simon Smith, Jr.
Councillor Curtis Olsen



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 – Residential	5.41359
Class 2 – Utilities	35.63795
Class 5 - Light Industry	12.72328
Class 6 - Business and Other	13.78655
Class 8 - Recreational Property/Non-Profit Organization	12.39256
Class 9 - Farm	16.63925



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsawout First Nation in the Province of British Columbia,

Tsawout First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





TSAWOUT FIRST NATION ANNUAL EXPENDITURE LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Tsawout First Nation Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tsawout First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Tsawout First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018 and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.



8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of May, 2018, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

QUORUM: 5

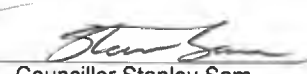

Chief Harvey Underwood

Councillor Allan Claxton

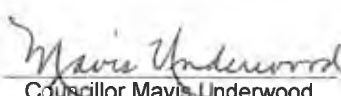
Councillor John Etzel

Councillor Toby Joseph


Councillor Abraham Pelkey


Councillor Stanley Sam

Councillor Bruce Underwood


Councillor Mavis Underwood


Councillor John Wilson



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,179,509
b. Tax Search Fees	\$600
c. BC HOG Benefit	\$75,000
d. Penalties and Interest	\$5,065
TOTAL REVENUES	\$1,260,174

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$80,000
b. General Administrative	\$126,017
c. Other General Government	\$16,000
2. Protection Services	
a. Firefighting	\$70,200
c. Animal Control	\$4,000
3. Transportation	
a. Roads and Streets	\$100,000
b. Snow and Ice Removal	\$10,000
4. Recreation and Cultural Services	
a. Recreation	\$25,000
b. Culture	\$35,000
d. Other Recreation and Culture	\$20,000
5. Environmental Health Services	
a. Sewage Collection and Disposal	\$62,033
6. Other Services	
a. Hospital Services	\$48,835
b. Mosquito Control	\$16,000
c. General Services Municipal	\$148,775
7. Grants:	
a. Home owner grant equivalents:	\$414,000
8. Contingency Amounts	\$28,205
9. Transfers into Reserve Funds	
a. Transfer into Capital Reserve Fund	\$56,109
TOTAL EXPENDITURES	\$1,260,174



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. District of Central Saanich – General Service Agreement	\$115,205
b. District of Central Saanich – Fire Protection Agreement	\$70,200
c. District of Central Saanich – Mosquito Control Agreement	\$16,000
d. Capital Regional District – Hospital Service Agreement	\$48,835
e. Capital Regional District – General Service Agreement	\$33,571

Note: This Budget includes the attached Appendix A



Appendix A
Reserve Fund Balances

1. Contingency Reserve Fund

Beginning balance as of April 1, 2018:	\$257,309
Interest earned in current year:	\$ 600
Ending balance as of March 31, 2019:	\$257,909

2. Capital Projects Reserve Fund

Beginning balance as of April 1, 2018:	\$564,671
Transfers in	
a. from local revenue account:	\$ 56,109
Interest earned in current year:	\$ 1,800
Ending balance as of March 31, 2019:	\$622,580



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsawout First Nation in the Province of British Columbia,

Tsawout First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSAWOUT FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Tsawout First Nation Property Assessment Law, 2008*;

“First Nation” means the Tsawout First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsawout First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and

(b) no taxpayer for that taxable property is sixty five (65) years of age or over,

the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars (\$100), and

(b) a taxpayer for that taxable property is at least sixty five (65) years of age,

the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

6. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.



7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 33 day of May, 2018, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Harvey Underwood

Councillor Allan Claxton

Councillor Bruce Underwood

Councillor Stanley Sam

Councillor Mavis Underwood

Councillor John Wilson

Councillor Toby Joseph

Councillor John Etzel

Councillor Abraham Pelkey



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 Assessed value
Class 1 – Residential	5.676746
Class 2 – Utilities	29.155840
Class 6 - Business and Other	19.037931
Class 8 - Recreational Property/Non-Profit Organization	17.580374



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSLEIL-WAUTUTH NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Tsleil-Waututh Nation Property Assessment Law, 2017*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tsleil-Waututh Nation First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Tsleil-Waututh Nation Property Taxation Law, 2017*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2018, and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2018, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Maureen Thomas

Councillor Deanna B. George

Councillor Liana Martin

Councillor Charlene Aleck

Councillor Michelle R. George

Councillor Jennifer Thomas



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax	\$1,915,427.64
b. Property Transfer Tax	\$984,066.03
2. Other Revenue (Utilities)	\$1,181,942.85
TOTAL REVENUES	\$4,081,436.52

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$150,000.00
b. General Administrative	\$300,000.00
c. Other General Government	\$100,000.00
2. Transportation	
a. Roads and Streets	\$50,000.00
3. Recreation and Cultural Services	
a. Recreation	\$100,000.00
b. Culture	\$100,000.00
4. Community Development	
a. Education	\$100,000.00
b. Public Works	\$500,000.00
5. Other Services	
a. BCAA	\$26,000.00
b. Assessment Appeals	\$5,000.00
c. District of North Vancouver MTSA	\$2,092,128.10
6. Grants	
a. Home owner grant equivalents	\$518,308.42
7. Contingency Amounts	
a. Contingency Amounts	\$40,000.00
TOTAL EXPENDITURES	\$4,081,436.52
BALANCE	\$0.00



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0.00
BALANCE	\$0.00

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. District of North Vancouver	\$2,092,128.10
- Police	
- Fire	
- Library	
- Parks and Recreations	



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSLEIL-WAUTUTH NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Tsleil-Waututh Nation Property Assessment Law, 2017*;

“First Nation” means the Tsleil-Waututh Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsleil-Waututh Nation Property Taxation Law, 2017*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2018, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Maureen Thomas

Councillor Deanna B. George

Councillor Liana Martin

Councillor Charlene Aleck

Councillor Michelle R. George

Councillor Jennifer Thomas



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 – Residential	2.94647
Class 2 – Utilities	59.36689
Class 4 - Major Industry	27.47875
Class 5 - Light Industry	13.35655
Class 6 - Business and Other	10.97047
Class 8 - Recreational Property/Non-Profit Organization	7.24188



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TZEACHTEN FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Tzeachten First Nation Property Assessment Law, 2010*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tzeachten First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 19(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Tzeachten First Nation Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.



8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

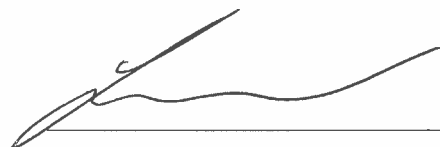
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8 day of May, 2018, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Derek Epp



Councilor Loren Muth



Councilor Catherine R. Hall

Councilor Kenneth Malloway



Councilor Melvin Williams Jr.



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:

a. Property tax revenues	\$3,189,724.00
b. Property Transfer Tax	\$1,000,000.00

Total: \$4,189,724.00

PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative	\$5,000.00
b. General Administrative	\$110,845.00
c. Other General Government	\$256,200.00

2. Protection Services

a. Other Protective Services	\$55,000.00
b. Local Service Agreement	\$519,644.00

3. Transportation

a. Roads and Streets	\$12,500.00
b. Local Service Agreement	\$274,641.00

4. Recreation and Cultural Services

a. Recreation	\$1,253,003.00
b. Local Service Agreement	\$305,918.00

5. Community Development

a. Planning and Zoning	
b. Community Planning	\$290,000.00
c. Economic Development Program	
b. Land Rehabilitation and Beautification	300,000.00
c. Local Service Agreement - Planning/Development	\$53,766.00

6. Environment Health Services

a. Sewage Collection and Disposal	\$41,000.00
b. Garbage Waste Collection and Disposal	\$41,000.00
c. Local Service Agreement - Environmental Health	\$109,469.00
d. Local Service Agreement - Water/Sewer	\$225,938.00



7. Fiscal Services	\$ 0
8. Other Services	\$ 0
9. Grants	
a. Homeowner Grants	\$836,220.00
10. Contingency Amounts	
a. Contingency Amounts	\$49,880.00
11. Transfers into reserve funds	\$ 0
12. Repayment of moneys borrowed from reserve funds	\$ 0
TOTAL EXPENDITURES	\$4,740,024.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 541,500.00
BALANCE	\$0

The First Nation has the following service agreement:

- City of Chilliwack, \$1,489,377.47, for various municipal services



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TZEACHTEN FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Tzeachten First Nation Property Assessment Law, 2010*;

“First Nation” means the Tzeachten First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tzeachten First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 8 day of May, 2018, at Chilliwack,
in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Derek Epp



Councilor Loren Muth



Councilor Catherine R. Hall

Councilor Kenneth Malloway



Councilor Melvin Williams Jr.



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed value in:	
	Improvements	Land
1 Residential	5.29346	5.51764
2 Utilities	54.19763	56.83588
5 Light Industry	12.66518	13.16451
6 Business and Other	12.99765	13.53587



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation
Property Transfer Tax Amendment Law, 2017

Dated at Kamloops, British Columbia this 13th day of February 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





TZEACHTEN FIRST NATION
PROPERTY TRANSFER TAX AMENDMENT LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of the Tzeachten First Nation enacted the *Tzeachten First Nation Property Transfer Tax Law, 2013*, which came into force and effect on June 27, 2013;

B. The Council of the Tzeachten First Nation has determined it to be in the best interests of the Tzeachten First Nation to amend that law; and

C. Tzeachten Council has given notice of this Law and has considered representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Tzeachten First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Property Transfer Tax Amendment Law, 2017*.

2. Section 19 of the *Tzeachten First Nation Property Transfer Tax Law, 2013* is amended by

(a) deleting the word “and” at the end of paragraph (v);

(b) replacing the period at the end of paragraph (w) with a semi-colon, and adding the word “and” after the semi-colon; and

(c) adding the following new paragraph (x) after paragraph (w):

“(x) a transfer of a lease to a Tzeachten member where, in respect of the transfer,

(i) the Tzeachten member is the only transferee,

(ii) all of the transferees are Tzeachten members, or

(iii) the Tzeachten member and the Tzeachten member’s spouse are the only transferees,

provided that the transferee will hold the interest in land directly and not as a trustee, and the interest in land will be the transferee’s principal residence.”

3. A new section 19.1 is added to the *Tzeachten First Nation Property Transfer Tax Law, 2013*, as follows:

19.1 Where an exemption is given under paragraph 19(x), Tzeachten must

(a) pay into the local revenue account an amount equivalent to the taxes that would have been payable by the exempted person had the exemption not applied; and

(b) make the payment under paragraph (a) using moneys that are not local revenues.



4. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of Jan, 2018, at the City of Chilliwack in the Province of British Columbia.

Chief Derek Epp

Councilor Catherine R. Hall

Councilor Loren Muth

Councilor Melvin Williams Jr.

Councilor Kenneth Malloway

A quorum consists of 3
Council Members

239-02\00032



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Upper Nicola Band in the Province of British Columbia,

Upper Nicola Band Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 25th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





**UPPER NICOLA BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Upper Nicola Band duly enacts as follows:

1. This Law may be cited as the *Upper Nicola Band Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Upper Nicola Band Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Upper Nicola Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Upper Nicola Band Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018 and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

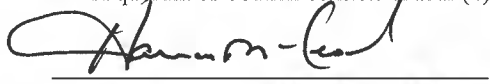
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of June, 2018, at Douglas Lake, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.



Chief Harvey McLeod



Councillor David Lindley

Councillor Wallace Michel



Councillor Brian Holmes



Councillor Dennis MacDonald



Councillor Clarine Paul



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$23,678.19
b. Payments received in lieu of taxes	
TOTAL REVENUES	\$23,678.19

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$2,654.13
b. Other General Government	\$9,000.00
2. Protection Services	
3. Transportation	
4. Recreation and Cultural Services	
5. Community Development	
6. Environment Health Services	
a. Water Purification and Supply	\$5,000.00
b. Garbage Waste Collection and Disposal	\$5,000.00
7. Fiscal Services	
8. Other Services	
9. Grants:	
10. Contingency Amount	\$2,024.06
TOTAL EXPENDITURES	\$23,678.19

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus or Deficit – excess revenues (or expenditures) carried forward from the previous budget year

BALANCE	\$0.00
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Note: The First Nation had no service agreements with third-party service providers during the budget year.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**WE WAI KAI NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *We Wai Kai Nation Property Assessment Law, 2012*;

“First Nation” means the We Wai Kai Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

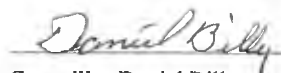
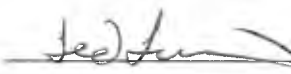
8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2018, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.


Chief Brian Assu


Councillor Kim Duncan


Councillor Jonathan Chickite
Councillor Ronnie Chickite
Councillor Cindy Inrig
Councillor Ted Assu
Councillor Keith Wilson
Councillor Daniel Billy
Councillor Ted Lewis

SCHEDULE TAX RATES

PROPERTY CLASS	RATE PER \$1000 of Assessed Value
Class 1 – Residential	8.96792
Class 2 – Utilities	57.77496
Class 4 - Major Industry	47.43269
Class 5 - Light Industry	22.95339
Class 6 - Business and Other	21.78870
Class 7 - Managed Forest Land	28.16282
Class 8 - Recreational Property/Non-Profit Organization	13.24850
Class 9 - Farm	14.65246



UPPER NICOLA BAND
FINANCIAL ADMINISTRATION LAW
2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation;

B. The Council of the Upper Nicola Band considers it to be in the best interests of the First Nation to make a law for such purposes

C. The Upper Nicola Band enacted the *Upper Nicola Indian Band Financial Administration Law, 2014*, which is hereby repealed in its entirety and replaced with this *Upper Nicola Band Financial Administration Law, 2018*;

D. The Council of Upper Nicola Indian Band acknowledges their ancestral syilx law is important to be honored and incorporated in all aspects of the community; and

NOW THEREFORE the Council of the Upper Nicola Band enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Upper Nicola Band Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;



- “Commission” means the First Nations Tax Commission established under the Act;
- “Commission standards” means the standards established from time to time by the Commission under the Act;
- “Council” means the Council of the First Nation;
- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “Councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Upper Nicola Indian Band as named in the schedule to the Act;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;



“officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

“Upper Nicola Band” means the Upper Nicola Indian Band as named in the schedule to the Act;

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;



(d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;

(e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.



- (3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

- 10.(1) In this section:



“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.



- (7) A Committee member may be removed from office by the Council if
- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
 - (b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

- (2) If Council appoints a non-councillor as chair of the Committee,
- (a) Council must send to the chair notices and agendas of all council meetings;
 - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
 - (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
- (b) it is a meeting with the auditor.

(6) The Committee must meet

- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and



(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;



- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.



DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.



(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent



of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including



- (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).
- (3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.
- (4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.
- (5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.



(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;



- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 30 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.



(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

- 28.** If a draft annual budget contains a proposed deficit, the Council must ensure that
- (a) no portion of the proposed deficit originates in or relates to local revenues;
 - (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
 - (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.



DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

- (2) The senior financial officer
 - (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
 - (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.



(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38. The Council must establish policies and procedures for effectively managing all First Nation expenditures, including internal controls respecting financial institution accounts and the procurement of goods and services.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.



Requisitions for Payment

40. The Council must establish policies and procedures for effectively managing all First Nation expenditures, including internal controls respecting financial institutions accounts and the procurement of goods and services.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor or a manager as set out in the Delegation Table in Appendix A of the Upper Nicola Band Governance Policy.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;



- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49. The Council must establish policies and procedures respecting effective year end surplus management.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.



Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.



(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.



DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 105;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.



(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in



- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and



(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.



(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be



- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;



- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.



Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and



- (b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;



(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.



(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:



“capital project” means the construction, rehabilitation or replacement of the First Nation’s tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 92;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;



- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;



- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the senior financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.



(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.



Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act, and

(ii) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(ii) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.



Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.



- (4) The Council must establish policies or procedures or give directions
 - (a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;
 - (b) for the inquiry or investigation into reports made under section 101; and
 - (c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.



Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Repeal

108. The *Upper Nicola Indian Band Financial Administration Law, 2014*, enacted by the Council is hereby repealed in its entirety.

Coming into Force

109. This Law comes into force on the day after it is approved by the Board under section 9 of the Act.



THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of September, 2018, at
Upper Nicola, in the Province of British Columbia at a duly called and conducted Council meeting at
which the required quorum of Four (4) members of Council was present throughout.

Hansen

Walton

Brown

Don

McLennan

Wright



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.



(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

- (i) normal protocol exchanges or social obligations associated with the councillor's office,
- (ii) normal exchanges common to business relationships, or
- (iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**WE WAI KAI NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *We Wai Kai Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the *We Wai Kai Nation*, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018 and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

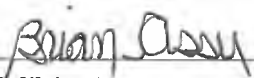
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2018, at Campbell River, in the Province of British Columbia.

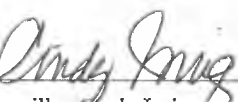
A quorum of Council consists of five (5) members of Council.

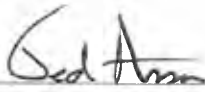

Chief Brian Assu


Councillor Kim Duncan

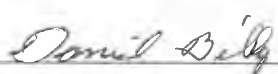

Councillor Jonathan Chickite

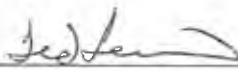
Councillor Ronnie Chickite


Councillor Cindy Inrig


Councillor Ted Assu


Councillor Keith Wilson


Councillor Daniel Billy


Councillor Ted Lewis



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 67,867.78
b. Payments Received in Lieu of Taxes	\$ 16,059.82
c. Service Payment in Lieu of Taxes Revenues	\$ 213,637.91
2. Moneys from Reserve Funds	
a. Community Capital Projects	\$ 325,000.00
TOTAL REVENUES	\$ 622,565.51

PART 2: EXPENDITURES

1. General Government Expenditures	
b. General Administrative	15,000.00
c. BC Assessment	2,000.00
2. Protection Services	
a. Policing	80,000.00
b. Regulatory Measures	
c. Other Protective Services	5,000.00
3. Transportation	
a. Roads and Streets	57,500.00
b. Snow and Ice Removal	2,000.00
c. Public Transit	18,000.00
4. Environment Health Services	
a. Garbage Waste Collection and Disposal	5,000.00
b. Recycling	2,000.00
5. Other Services	
a. Land Management/Archival Building (capital)	\$ 300,000.00
b. Contribution to Falcon Drive subdivision (capital)	\$ 125,000.00
6. Contingency Amount	\$ 11,065.51
TOTAL EXPENDITURES	\$ 622,565.51



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$ 0

BALANCE	\$ 0
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Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment	\$ 2,000.00
b. City of Campbell River	\$ 4,000.00

Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. Community Capital Projects

Beginning balance as of April 1, 2018 :	\$ 627,000.00
Transfers out	
a. to current year's revenues:	\$ 325,000.00
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year's revenues:	\$
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 10,419.00
Ending balance as of March 31, 2019:	\$ 312,419.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**WE WAI KAI NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *We Wai Kai Nation Property Assessment Law, 2012*;

“First Nation” means the We Wai Kai Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

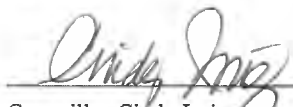
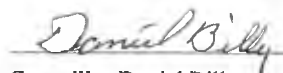
8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2018, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.


Chief Brian Assu


Councillor Kim Duncan


Councillor Jonathan Chickite
Councillor Ronnie Chickite
Councillor Cindy Inrig
Councillor Ted Assu
Councillor Keith Wilson
Councillor Daniel Billy
Councillor Ted Lewis



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000 of Assessed Value
Class 1 – Residential	8.96792
Class 2 – Utilities	57.77496
Class 4 - Major Industry	47.43269
Class 5 - Light Industry	22.95339
Class 6 - Business and Other	21.78870
Class 7 - Managed Forest Land	28.16282
Class 8 - Recreational Property/Non-Profit Organization	13.24850
Class 9 - Farm	14.65246



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation
Annual Expenditure Replacement Law, 2018

Dated at Kamloops, British Columbia this 26th day of April, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**WE WAI KAI NATION
ANNUAL EXPENDITURE REPLACEMENT LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation enacted the *We Wai Kai Nation Annual Expenditure Law, 2017* on May 29, 2017, which law was approved by the First Nations Tax Commission on June 5, 2017, and wishes to repeal that law and enact this replacement law in order to establish an updated annual budget for the expenditure of revenues raised in the current taxation year, to establish a capital reserve fund, and to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Expenditure Replacement Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *We Wai Kai Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the We Wai Kai Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2017 and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The Community Capital Projects reserve fund is hereby established for the purposed of additions and improvements of infrastructure in the community.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

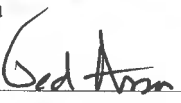
13. The *We Wai Kai Nation Annual Expenditure Law, 2017* is hereby repealed in its entirety.

14. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of April, 2018, at Campbell River, in the Province of Columbia.

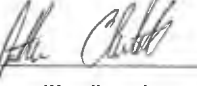
A quorum of Council consists of five (5) members of Council.


Chief Brian Assu

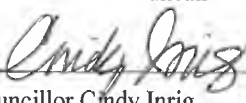

Councillor Ted Assu

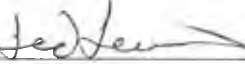

Councillor Daniel Billy

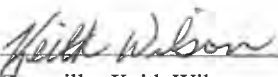

Councillor Ronnie Chickite


Councillor Jonathan Chickite


Councillor Kim Duncan


Councillor Cindy Inrig


Councillor Ted Lewis


Councillor Keith Wilson



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|--------------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 81,474.20 |
| b. Service payment revenues | 692,123.52 |

TOTAL REVENUES	\$ 773,597.72
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PART 2: EXPENDITURES

- | | |
|--|------------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | |
| b. General Administrative | 13,500.00 |
| c. BC Assessment | 1,200.00 |
| 2. Protection Services | |
| a. Policing | 4,000.00 |
| b. Firefighting | |
| c. Regulatory Measures | 5,000.00 |
| d. Other Protective Services | 70,000.00 |
| 3. Transportation | |
| a. Roads and Streets | 15,000.00 |
| b. Snow and Ice Removal | 1,000.00 |
| c. Parking | |
| d. Public Transit | 18,000.00 |
| e. Other Transportation | |
| 4. Community Development | |
| a. Planning and Zoning | 10,000.00 |
| 5. Environment Health Services | |
| a. Water Purification and Supply | |
| b. Sewage Collection and Disposal | |
| c. Garbage Waste Collection and Disposal | 5,000.00 |
| d. Recycling | 2,000.00 |
| e. Other Environmental Services | |
| 6. Contingency Amounts | \$ 1897.72 |
| 7. Transfers into Reserve Funds | |



a. Community Capital Projects	627,000.00
TOTAL EXPENDITURES	\$ 773,597.72

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. <u>Accumulated Surplus – Local revenue carried forward from</u>	
<u>The previous budget year</u>	<u>\$ 0</u>
2. <u>Accumulated Deficit – Local revenue expenditures carried forward</u>	
<u>From the previous budget year</u>	<u>\$ 0</u>
<u>BALANCE</u>	<u>\$ 0</u>

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment	\$ 1,200.00
b. City of Campbell River	\$ 4,000.00



Appendix A
Reserve Fund Balances

1. Community Capital Projects

Beginning balance as of April 1, 2017:	\$ 0
Transfers out	
a. to current year's revenues:	\$ 0
b. to _____ reserve fund as a transfer:	\$ 0
c. moneys borrowed for another purpose:	\$ 0
Transfers in	
a. from current year's revenues:	\$ 627,000.00
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of March 31, 2018:	\$ 627,000.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**WE WAI KAI NATION
ANNUAL EXPENDITURE LAW, 2017**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Expenditure Law, 2017*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *We Wai Kai Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the *We Wai Kai Nation*, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of May, 2017, at Campbell River in the Province of B.C.

A quorum of Council consists of Five (5) members of Council.

Brian Assu
Chief Brian Assu

Ted Assu
Councillor Ted Assu

Daniel Billy
Councillor Daniel Billy

Ronnie Chickite
Councillor Ronnie Chickite

Jonathan Chickite
Councillor Jonathan Chickite

Kim Duncan
Councillor Kim Duncan

Cindy Inrig
Councillor Cindy Inrig

Ted Lewis
Councillor Ted Lewis

Keith Wilson
Councillor Keith Wilson



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 81,474.20
TOTAL REVENUES	\$ 81,474.20

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	13,500.00
c. BC Assessment	1,200.00
2. Protection Services	
a. Policing	4,000.00
b. Firefighting	
c. Regulatory Measures	5,000.00
d. Other Protective Services	5,000.00
3. Transportation	
a. Roads and Streets	15,000.00
b. Snow and Ice Removal	1,000.00
c. Parking	
d. Public Transit	18,000.00
e. Other Transportation	
4. Community Development	
a. Planning and Zoning	10,000.00
5. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	5,000.00
d. Recycling	2,000.00
e. Other Environmental Services	
6. Contingency Amounts	\$ 1774.20
TOTAL EXPENDITURES	\$ 81,474.20



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenue carried forward from	
The previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward	
From the previous budget year	\$ 0
BALANCE	\$ 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment	\$ 1,200.00
b. City of Campbell River	\$ 4,000.00



We Wai Kai Nation

FINANCIAL ADMINISTRATION LAW

2017



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting the financial administration of the First Nation;

B. The Council of the We Wai Kai Nation considers it to be in the best interests of the We Wai Kai Nation to make a law for such purposes;

C. The Council of the We Wai Kai Nation enacted the *We Wai Kai Nation Financial Administration Law, 2012* on June 11, 2012 and received compliance approval of the law from the First Nations Financial Management Board on June 15, 2012; and

D. The Council of the We Wai Kai Nation now desires to repeal the *We Wai Kai Nation Financial Administration Law, 2012* and to request compliance approval of this *We Wai Kai Nation Financial Administration Law, 2017* from the First Nations Financial Management Board under section 9 of the Act,

NOW THEREFORE the Council of the We Wai Kai Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *We Wai Kai Nation Financial Administration Law, 2017*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the Nation that has been approved by the Council;



- “code” means a code adopted by the Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the Nation under the *First Nations Land Management Act*;
- “Commission” means the First Nations Tax Commission established under the Act;
- “Commission standards” means the standards established from time to time by the Commission under the Act;
- “Council” means the Council of the Nation;
- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the Nation and includes the Chief of the Nation;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the Nation;
- “financial institution” means the Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “fiscal year” means the fiscal year of the Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the Nation;
- “local revenue law” means a local revenue law made by the Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “Nation” means the We Wai Kai Nation;
- “Nation’s financial assets” means all money and other financial assets of the Nation;
- “Nation’s lands” means all reserves of the Nation within the meaning of the *Indian Act*;
- “Nation law” means any law, including any by-law or code, of the Nation made by the Council or the membership of the Nation;



“Nation’s records” means all records of the Nation respecting its governance, management, operations and financial administration;

“officer” means the senior manager, senior financial officer, tax administrator and any other employee of the Nation designated by the Council as an officer;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the Nation,
- (b) any corporation in which the Nation has a material or controlling interest,
- (c) any partnership in which the Nation or another related body of the Nation is a partner with a material or controlling interest, or
- (d) a trust of the Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the Nation’s local revenue laws

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;



- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.



Conflict of Laws

- 6.(1) If there is a conflict between this Law and another Nation law, other than a code or a local revenue law, this Law prevails.
- (2) If there is a conflict between this Law and the Act, the Act prevails.
- (3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the Nation; and
- (d) the approval of borrowing of the Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.



(6) The Council must establish policies and procedures respecting the avoidance and mitigation of conflicts of interest including the following:

- (a) defining the private interests of Councillors, officers, employees, committee members, contractors and agents that could reasonably result in a conflict of interest;
- (b) requiring Councillors to annually disclose relevant information respecting their private interests which could reasonably result in a conflict of interest;
- (c) requiring the disclosure of actual or potential conflicts of interest as they arise and keeping of records of such disclosures;
- (d) specifying restrictions on the acceptance of gifts and benefits by any person referred to in paragraph (a) that might reasonably be seen to have been offered in order to influence the making of a decision by that person;
- (e) prohibiting any person referred to in paragraph (a) who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (f) specifying how any undisclosed or any alleged but not admitted conflicts of interest of Councillors are to be addressed.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the Nation.



(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.



Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and



- (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;



- (c) to review and report to the Council on the financial content of any Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the Nation's financial assets, including debts owed to the Nation;
- (g) to review and report to the Council on the Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the Nation's insurance coverage respecting significant Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the Nation;
- (c) to hire the employees of the Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the Nation;
- (e) to oversee and administer the contracts of the Nation;



- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the Nation; and
- (b) with the approval of the Council, to a contractor or agent of the Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the Nation's local revenues ;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;



- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the Nation is collecting local revenues, the Council must appoint a person as tax administrator of the Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and



(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the Nation and a member of the Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable Nation law and any applicable standards;



- (b) act honestly, in good faith and in the best interests of the Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of any conflicts of interest policy of the Nation.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the Nation;
- (b) a person acting under the delegated authority of the Council or the Nation; or
- (c) a member of a committee of the Council or the Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the Nation, that person must

- (a) comply with this Law, the Act, any other applicable Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of any conflicts of interest policy of the Nation.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the Nation;
- (b) the terms of every contract of a contractor of the Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.



PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1) The annual budget must encompass all the operations for which the Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the Nation's lands in their natural state which when extracted has economic value.



Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.



Policy for Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the Nation unless the account is

- (a) in the name of the Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the Nation has money held in trust;
- (d) a land and resources account for money from revenues from the Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Nation's financial assets.



Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the Nation.

(2) The senior financial officer

(a) must deposit all money received by the Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The Nation must not enter into an agreement or undertaking that requires the Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.



(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Nation in relation to an appropriation must not exceed the amount specified in the budget for the Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.



(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and



(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Nation that are overdue.

Refunds

46.(1) Money received by the Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).



(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the Nation must not borrow money or grant security.

(2) Subject to this Law, if the Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Nation.

Financial Agreements

52.(1) The Nation may enter into the following agreements in the name of the Nation:

(a) for the purpose of efficient management of the Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the Nation.



Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the Nation is a borrowing member.

(2) If the Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the Nation may borrow money that is required for the repayment or refinancing of any debt of the Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the Nation for a specific purpose must not be used for any other purpose.



(2) All or some of the money borrowed for a specific purpose by the Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the Nation's lands or lands owned in fee simple by, or in trust for, the Nation, or

(ii) any other property of the Nation.

(3) The Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the Nation; or

(b) do not otherwise expose the Nation's financial assets, property or resources to significant risk.



(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the Nation to honour the guarantee should it be required to do so.

(3) The Nation must not give an indemnity unless it is

- (a) authorized under section 105;
- (b) necessary and incidental to and included in another agreement to which the Nation is a party; or
- (c) in relation to a security granted by the Nation that is authorized under this Law or another Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another Nation law, the Nation must not invest the Nation's financial assets.

(2) If the Nation is authorized in this Law to invest the Nation's financial assets, the Council may authorize the senior financial officer to invest the Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;



- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the Nation's lands are located.

(3) If the Nation has established an investment account under section 32, the Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Nation is a shareholder;
- (b) a trust in which the Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in Nation Member Activities

64.(1) The Nation may only make a loan to a member of the Nation or to an entity in which a member of the Nation has an interest if the loan is made from a program of the Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.



(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the Nation's financial assets, the Nation's tangible capital assets as defined in Part V and the operations of the Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the Nation.



(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the Nation separately from other moneys of the Nation.

(2) If the Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the Nation separately from other moneys of the Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.



Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the Nation for the fiscal year; and

(b) the revenue categories for the Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.



Local Revenues Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the Nation has a land code in force, a report setting out moneys of the Nation derived from Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or



- (b) to identify in writing consequential non-compliance matters.
- (3) To be eligible for appointment as the auditor of the Nation, an auditor must
 - (a) be independent of the Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the Nation are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
 - (a) advise the Nation in writing of the circumstances; and
 - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the Nation, the auditor must be given access to

- (a) all records of the Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
 - (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
 - (b) provide the auditor with full information and explanation about the affairs of the Nation as necessary for the performance of the auditor's duties.
- (3) The auditor must be given notice of
 - (a) every meeting of the Finance and Audit Committee; and
 - (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.
- (4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the Nation.



(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and



(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the Nation at the principal administrative offices of the Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1),
or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the Nation;
- (b) a progress report on any established financial objectives and performance measures of the Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year;
and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to Nation members who have requested but have not been provided with the annual report of the Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and



- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the Nation or kept, used or received by any person on behalf of the Nation are the property of the Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the Nation prepares, maintains, stores and keeps secure all of the Nation's records that are required under this Law or any other applicable law.

(2) The Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.



Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the Nation in its operations to ensure the integrity of the Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

“capital project” means the construction, rehabilitation or replacement of the Nation's tangible capital assets and any other major capital projects funded by local revenues in which the Nation or its related bodies are investors;

“life-cycle management program” means the program of inspection, review and planning for management of the Nation's tangible capital assets as described in section 92;

“Nation's tangible capital assets” means all non-financial assets of the Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the Nation's tangible capital assets.



Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;



- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and



(d) the proposed budget for replacement of the Nation's tangible capital assets for the next fiscal year setting out

- (i) each proposed replacement project and its schedule,
- (ii) the description of each asset to be replaced,
- (iii) the estimated cost, including contingencies, of each proposed replacement project, and
- (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.



(2) All Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the Nation respecting capital projects; or
- (b) the involvement of members of the Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

- (a) the Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the Nation under section 53 of the Act that third-party management of the Nation's local revenues is required, the Council of the Nation delegates to the Board
 - (i) the powers and authorities described in subsection 53(2) of the Act, and
 - (ii) any other of the Council's powers required to give effect to third-party management of the Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and



(b) the Board gives notice to the Nation under section 53 of the Act that third-party management of the Nation's other revenues is required, the Council of the Nation delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(ii) any other of the Council's powers required to give effect to third-party management of the Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the Nation has a land code under the *First Nations Land Management Act*, the Nation must comply with the *First Nations Land Management Act* and any land code made by the Nation as required or permitted under that Act.

(2) If the Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the Nation's land code for being accountable to members of the Nation for the management of the Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the Nation must comply with that Act and any financial code made by the Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the Nation is not authorized by or under this Law or another Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with any conflicts of interest policy of the Nation.

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.



Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the Nation or by a councillor, officer, employee, contractor or agent of the Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the Nation's local revenue law is personally liable to the Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the Nation under subsection (1) may be recovered for the Nation by the Nation, a member of the Nation or a person who holds a security under a borrowing made by the Nation.



(4) It is a good defence to any action brought against an officer or employee of the Nation for unauthorized expenditure, investment or use of the Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

“indemnify” means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“Nation official” means a current or former councillor, officer or employee of the Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named Nation official, a category of Nation official or all Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.



(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to Nations Finance Authority

107. If the Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. This Law comes into force on the day after it is approved by the Board, pursuant to section 9 of the Act.



THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of June, 20 17, at
Campbell River, in the Province of BC at a duly called and conducted Council
meeting at which the required quorum of Five (5) members of Council was present throughout.

Bruce Allen

Andy Smith

Ki Omen

Ged Allen

John Chubb

Kirk Wilson

Bruce Allen

Daniel Billy

Joe Lee



We Wai Kai Nation Financial Administration Law
June 11 2012

WE WAI KAI NATION FINANCIAL ADMINISTRATION LAW

(First Reading, October 11 2011)

(Second Reading, April 2 2012)

(Third Reading, June 11 2012)



We Wai Kai Nation Financial Administration Law
June 11 2012

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We Wai Kai Nation Financial Administration Law
June 11 2012

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal and Statistical Management Act* the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of We Wai Kai Nation considers it to be in the best interests of We Wai Kai Nation to make a law for such purposes;

NOW THEREFORE the Council of We Wai Kai Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *We Wai Kai Nation Financial Administration Law*, 2012.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal and Statistical Management Act*;

"annual budget" means the annual budget of revenues and expenditures of We Wai Kai prepared under Part IV of this Law;

"annual financial statements" means the annual financial statements of We Wai Kai referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of We Wai Kai appointed under section 67;

"borrowing member" means a borrowing member as defined in the Act;

"Chair" means the chair of the Finance and Audit Committee appointed under section 13;

"Chief Administrative Officer" means the person appointed Chief Administrative Officer under section 18;

"Citizen" means an individual registered on the We Wai Kai Citizenship Roll;

"Citizenship Roll" means the names on the list for We Wai Kai maintained by We Wai Kai;

"COIP" means the We Wai Kai Conflict of Interest Policy and procedures established by the Council under subsection 9(4);

"Council" has the meaning given to that term in the Act;



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“dependent” means, in relation to an individual,

- (a) the individual’s spouse,
- (b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse
- (e) where not already included in paragraphs (a) to (d), any person who is a Dependent as that term is defined in the Land Code;

“Election Code” means the We Wai Kai Election Code;

“emergency” means exceptional circumstances, including but not limited to circumstances relating to health, safety and socio-economic issues which were not reasonably foreseen;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of We Wai Kai;

“Financial Administration Officer” means the person appointed Financial Administration Officer under section 19;

“financial institution” means the FNFA, a bank or credit union;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by We Wai Kai financial statements;

“financial records” means all records respecting the financial administration of We Wai Kai, including the minutes of meetings of the Council and the Finance and Audit Committee;

“FMB” means the First Nations Financial Management Board established under the Act;

“FNFA” means the First Nations Finance Authority established under the Act;

“FNTC” means the First Nations Tax Commission established under the Act;

“fiscal year” means the fiscal year of We Wai Kai set out in section 24;

“GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time-to-time;

“independence” means in relation to a member of the Finance and Audit Committee or the auditor, that the individual does not have a direct or indirect relationship with We Wai Kai that



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could, in the opinion of the Council, reasonably interfere with the individual's exercise of independent judgment as a member of the Finance and Audit Committee or as the auditor;

"Land Code" means the Land Code adopted by We Wai Kai under the *First Nations Land Management Act* pursuant to the Framework Agreement on First Nation Land Management;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"local revenue law" means a local revenue law made by We Wai Kai under the Act;

"local revenues" means money raised under a local revenue law;

"Minister" means the federal minister of Indian Affairs and Northern Development;

"multi-year financial plan" means the plan referred to in section 25;

"natural resources" means any materials on or under the land in their natural state which when extracted have economic value;

"newsletter" means the We Wai Kai newsletter prepared and distributed under the authority of the Council;

"officer" means the Chief Administrative Officer, Financial Administration Officer, Tax Administrator and any other employee of We Wai Kai designated by the Council as an officer;

"person" means, in addition to its ordinary meaning, any association, society, corporation, partnership or party and the successors, assigns and personal or other representative of such person to whom the context can apply according to law;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

- (a) any agency of We Wai Kai,
- (b) any corporation in which We Wai Kai has a material interest or that is controlled by We Wai Kai,
- (c) any partnership in which We Wai Kai Nation or another related body of We Wai Kai is a partner, or
- (d) a trust of We Wai Kai Nation;

"resolution" means a formal motion moved by a member of Council, seconded by another member of Council and passed by Council;

"special purpose report" means a report described in subsection 66(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least two (2) years in a marriage-like relationship,



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“standards” means the standards established from time to time under the Act; and

“Tax Administrator” means the Tax Administrator appointed under We Wai Kai’s local revenue laws;

“We Wai Kai” means the We Wai Kai Nation, being a band named in the schedule to the Act and the body of people who comprise the entity also known as the Cape Mudge Indian Band of Indians under the *Indian Act* and for whose use and benefit in common We Wai Kai Lands have been set apart by Her Majesty the Queen;

“We Wai Kai financial assets” means all money and other financial assets of We Wai Kai;

“We Wai Kai Lands” means:

a) the following We Wai Kai Indian Reserves:

- i) Village Bay Indian Reserve #7;
- ii) Open Bay Indian Reserve #8;
- iii) Drew Harbour Indian Reserve #9;
- iv) Cape Mudge Indian Reserve #10;
- v) Quinsam Indian Reserve #12; and

b) lands set apart by Canada in the future as lands reserved for the use and benefit of We Wai Kai, within the meaning of subsection 91(24) of the *Constitution Act, 1867* and section 2(1) of the *Indian Act*;

c) any other lands over which We Wai Kai has jurisdiction either through agreement or by operation of law.

“We Wai Kai law” means any law, including any by-law or code including the Land Code, of We Wai Kai Nation made by the Council or the Citizen; and

“We Wai Kai records” means all records of We Wai Kai respecting its governance, management, operations and financial administration.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meaning as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the federal *Interpretation Act* apply.

(4) Except as otherwise provided in this Law, all references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3. (1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;



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(b) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(c) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;

(d) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(e) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4. (1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of We Wai Kai.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day



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Conflict of Laws

6. (1) If there is a conflict between this Law and another We Wai Kai law, other than the Land Code or a local revenue law, this Law prevails.
- (2) If there is a conflict between this Law and the Act, the Act prevails.
- (3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.
- (4) For greater certainty, the financial administration of We Wai Kai Lands and natural resources shall be undertaken in accordance with Part VII of the Land Code and to the extent of any inconsistency with this Law or the Act the financial administration of We Wai Kai Lands and natural resources are governed in accordance with the Land Code.

Scope and application

7. This Law applies to the financial administration of We Wai Kai.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8. (1) The Council is responsible for all matters relating to the financial administration of We Wai Kai whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.
- (2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable We Wai Kai law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:
 - (a) the approval of Council policies, procedures or directions;
 - (b) the appointment of members, chair and vice-chair of the Finance and Audit Committee;
 - (c) the approval of budgets and financial statements of We Wai Kai; and
 - (d) the approval of borrowing or guarantees of We Wai Kai

Council Policies, Procedures and Directions

9. (1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of We Wai Kai.
- (2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of We Wai Kai assets.



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(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of We Wai Kai that are in conflict with this Law or the Act or GAAP.

(4) The Council must establish policies and procedures respecting the avoidance and mitigation of conflicts of interest, including the following:

(a) defining the private interests of a member of Council, officers, employees, committee members, contractors and agents that could result in a conflict of interest;

(b) requiring members of Council to annually disclose relevant information respecting their private interests which could result in a conflict of interest;

(c) requiring the disclosure, by the persons referred to in paragraph (a), of actual or potential conflicts of interests as they arise, and keeping records of such disclosures;

(d) specifying restrictions on the acceptance of gifts and benefits by any person referred to in paragraph (a) that might reasonably be seen to have been offered in order to influence the making of a decision by that person;

(e) prohibiting any person referred to in paragraph (a) who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(f) specifying how any undisclosed or any alleged but not admitted conflicts of interest of members of Council are to be addressed.

(5) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(6) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10. (1) Annually the Financial Administration Officer must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by We Wai Kai to a member of Council and to each of the dependents of the member of Council;

(b) any contracts between We Wai Kai and a member of Council and between We Wai Kai and a dependent of the member of Council for the supply of goods or services, including a general description of the nature of the contracts;



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(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by We Wai Kai to the Chief Administrative Officer and to each of the dependents of the Chief Administrative Officer; and

(d) any contracts between We Wai Kai and the Chief Administrative Officer and between We Wai Kai and a dependent of the Chief Administrative Officer for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all Citizens;

(b) under a program or service universally accessible to all Citizens on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12. (1) The Finance and Audit Committee of We Wai Kai is established.

(2) The Committee shall comprise of five (5) members appointed by Council, a majority of whom must have financial competency where the test for financial competency shall be set out in a policy of Council and, subject to subsection (4), all of whom must have independence.

(3) At least two (2) of the Committee members must be a member of Council whose term of appointment shall coincide with their term of office on Council

(4) Subject to subsections (3), (6), (8) and (9), the Committee members must be appointed to hold office for staggered terms of not less than four (4) complete fiscal years.

(5) The Council must establish policies or procedures or give directions

(a) specifying that the independence of each member of the Committee be tracked, including the annual documented confirmation by each member of their independence;

(b) ensuring that all members of the Committee have independence including specifying that the following individuals do not have independence:

(i) an individual who is an employee of We Wai Kai,



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- (ii) an individual whose immediate family member is an officer of We Wai Kai, and
 - (iii) an individual who has a direct or indirect relationship with We Wai Kai by which the individual may accept any consulting, advisory, or other compensatory fee paid by We Wai Kai to the individual (other than remuneration paid for acting in his or her capacity as a member of Council or as a member of any committee or as fixed retirement compensation), to a dependent of the individual or to an entity in which the individual is a partner, owner, member or officer and which provides accounting, consulting, legal or any financial services to We Wai Kai or to a related body of We Wai Kai.
- (6) The Council may establish a policy that permits the Council to exempt an individual from the application of the policy referred to in paragraph (5)(b) but only under the following circumstances:
- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than two (2) consecutive years; and
 - (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
 - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with We Wai Kai, and
 - (ii) the appointment of the individual to the Committee is considered to be in the best interests of We Wai Kai and its Citizens.
- (7) A Committee member may be removed from office by the Council if
- (a) the Committee member misses three (3) consecutively scheduled meetings of the Committee;
 - (b) the Committee member has three (3) unexcused absences from scheduled meetings of the Committee;
 - (c) the Committee member has been disqualified from being a Committee member in accordance with paragraph 22(2)(c) of this Law;
 - (d) the Committee member has breached a We Wai Kai law;
 - (e) the Committee member has been convicted of an indictable offence;
 - (f) the Committee member has breached the COIP; or
 - (g) the chair of the Committee recommends removal of the Committee member.
- (8) Where a member of Council was appointed to the Committee in accordance with subsection (2) and ceases to be a member of Council that person ceases to be a



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Committee member and another member of Council shall be appointed to the Committee until the next election of Council.

(9) For greater certainty, for the purpose of appointing Committee members to the inaugural Finance and Audit Committee, two of the Committee members shall be appointed to hold office for a term of two years in order to establish staggered terms.

Chair and Vice-chair

13. (1) The Council must appoint a chair of the Committee who must be a member of Council.

(2) The Council must appoint a vice-chair of the Committee.

Committee Procedures

14. (1) The quorum of the Committee is three (3) Committee members, including at least one (1) member of Council.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the Chief Administrative Officer and the Financial Administration Officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Chief Administrative Officer or the Financial Administration Officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the Chief Administrative Officer or the Financial Administration Officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting



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(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the Chief Administrative Officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15. (1) The Committee must carry out the following activities in respect of the financial administration of We Wai Kai:

- (a) annually develop, and recommend to the Council for approval a
 - (i) long-term strategic plan, and
 - (ii) a multi-year financial plan;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of We Wai Kai against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of We Wai Kai that is not otherwise specified to be its responsibility under this Law.

(3) The Committee may seek advice from an independent professional in relation to any of its duties under this Law.

Audit Responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of We Wai Kai:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the members of Council, officers and employees of We Wai Kai;



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- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 94 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of We Wai Kai:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any We Wai Kai reports;
- (d) to review, monitor and report to the Council on the appropriateness of We Wai Kai's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in We Wai Kai's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of We Wai Kai's financial assets, including debts owed to We Wai Kai;
- (g) to review and report to the Council on We Wai Kai's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of We Wai Kai, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of We Wai Kai's insurance coverage respecting significant We Wai Kai risks, and



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(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

18. (1) The Council must appoint a person as Chief Administrative Officer of We Wai Kai and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Chief Administrative Officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of We Wai Kai, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of We Wai Kai;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of We Wai Kai;

(c) to hire the employees of We Wai Kai, as the Chief Administrative Officer considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of We Wai Kai;

(e) to oversee and administer the contracts of We Wai Kai;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the Chief Administrative Officer under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Chief Administrative Officer's duties specified in this Law.

(3) The Chief Administrative Officer may assign the performance of any of the Chief Administrative Officer's duties or functions

(a) to an officer or employee of We Wai Kai; and



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(b) with the approval of the Council, to a contractor or agent of We Wai Kai.

(4) Any assignment of duties or functions under subsection (3) does not relieve the Chief Administrative Officer of the responsibility to ensure that these duties or functions are carried out properly.

Financial Administration Officer

19. (1) The Council must appoint a person as Financial Administration Officer of We Wai Kai and may set the terms and conditions of that appointment.

(2) Reporting to the Chief Administrative Officer, the Financial Administration Officer is responsible for the day-to-day management of the systems of the financial administration of We Wai Kai, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all the accounts of We Wai Kai referenced under section 32;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 64, the quarterly financial statements required in section 65 and the draft annual financial statements required in section 66;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by We Wai Kai;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of We Wai Kai to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable We Wai Kai law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of We Wai Kai, other than those matters that are the responsibility of the Tax Administrator under this Law, another We Wai Kai law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of We Wai Kai and recommend improvements;



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(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the Financial Administration Officer under this Law; and

(o) to carry out any other activities specified by the Chief Administrative Officer that are not contrary to the Act or inconsistent with the Financial Administration Officer's duties under this Law.

(3) With the approval of the Chief Administrative Officer, the Financial Administration Officer may assign the performance of any of the duties or functions of the Financial Administration Officer to any officer, employee, contractor or agent of We Wai Kai, but this assignment does not relieve the Financial Administration Officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20. Where the person appointed as the Tax Administrator is not the same person appointed as the Financial Administration Officer under this law, the Tax Administrator reports to the Financial Administration Officer in respect of the performance of any of the Tax Administrator's duties or functions under this Law.

Organizational Structure

21. (1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of We Wai Kai which must include the following information:

(a) all governance, management and administrative systems of We Wai Kai;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and We Wai Kai,

(ii) the Chief Administrative Officer, the Financial Administration Officer, the Tax Administrator and other officers of We Wai Kai, and



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(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(2) On request, the Chief Administrative Officer must provide a copy of the organization chart under subsection (1) to a member of Council, a member of a committee referred to in subparagraph (1)(d)(i), an officer, employee or contractor or agent of We Wai Kai and, subject to any applicable privacy laws to a Citizen.

(3) In the course of discharging their responsibilities under this Law, the Chief Administrative Officer must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(4) The Council must take all reasonable steps to ensure that We Wai Kai hires or retains qualified and competent personnel to carry out the financial administration activities of We Wai Kai.

DIVISION 4 - Conduct Expectations

Conduct of Members of Council

22. (1) When exercising a power, duty or responsibility relating to the financial administration of We Wai Kai, a member of Council must

- (a) comply with this Law, the Act, any other applicable We Wai Kai law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of We Wai Kai;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the COIP, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a member of Council has contravened this section

- (a) the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.
- (b) the member of Council is disqualified from being a member of the Finance and Audit Committee
- (c) it is deemed that the member of Council has breached their oath of office and in accordance with the Election Code the member of Council may be declared by the Elders Council to have become disqualified from holding office since their election.



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Conduct of Officers, Employees, Contractors, etc.

23. (1) This section applies to

- (a) an officer, employee, contractor and agent of We Wai Kai;
- (b) a person acting under the delegated authority of the Council or We Wai Kai; or
- (c) a member of a committee of the Council or a member of a committee of We Wai Kai who is not a member of Council.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of We Wai Kai, that person must

- (a) comply with this Law, the Act, any other applicable We Wai Kai law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with the COIP, including required disclosure of actual and potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of We Wai Kai;
- (b) the terms of every contract of a contractor of We Wai Kai;
- (c) the terms of appointment of every member of a committee who is not a member of Council; and
- (d) the terms of appointment of every agent of We Wai Kai.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of We Wai Kai is April 1 to March 31 of the following year.



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Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
 - (d) in respect of projected expenditures, sets out separate amounts for payments, including payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Budgets

26. (1) The annual budget must encompass all the operations for which We Wai Kai is responsible and must identify
- (a) each anticipated source of revenue and estimate the amount of revenue from each of these sources, including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
 - (b) each anticipated category of expenditure and estimate the amount of expenditure for each category, including those for payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes; and
 - (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.
- (2) The revenue category of moneys derived from We Wai Kai Lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from We Wai Kai Lands



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Budget and Planning Process Schedule

27. (1) On or before February 15 of each year, the Financial Administration Officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.
- (2) On or before March 15 of each year, the Finance and Audit Committee must review
- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
 - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.
- (3) On or before March 31 of each year, the Council must review and approve the annual budget for We Wai Kai for the next fiscal year.
- (4) As soon as practicable after the start of the fiscal year, the Tax Administrator, in consultation with the Financial Administration Officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting We Wai Kai's local revenue account.
- (5) As soon as practicable after the start of the fiscal year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting We Wai Kai's local revenue account and recommend an amendment to the annual budget to the Council for approval.
- (6) As soon as practicable after the start of the fiscal year, the Council must approve the amendment of the component of the annual budget respecting We Wai Kai's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that
- (a) the multi-year financial plan of We Wai Kai demonstrates how and when this deficit will be addressed and how it will be serviced; and
 - (b) the deficit does not have a negative impact on the credit worthiness of We Wai Kai.

Amendments to Annual Budget

29. (1) The annual budget of We Wai Kai must not be changed without the approval of the Council.
- (2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of We Wai Kai or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of We Wai Kai



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Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

Citizen Involvement

31. (1) Between February 16 and March 14 of each year, the Citizens may
- (a) attend the principal administrative offices of We Wai Kai to review
 - (i) the annual budget for the next fiscal year, and
 - (ii) the multi-year financial plan for the next fiscal year; and
 - (b) provide written comments on these documents to the Finance and Audit Committee.
- (2) The Council must provide notice in accordance with subsection (5) of each Council meeting when each of the following is presented for approval:
- (a) the multi-year financial plan;
 - (b) the annual budget; and
 - (c) an amendment to the annual budget
- (3) Citizens may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.
- (4) As soon as practicable, the Council must provide notice in accordance with subsection (5) to the Citizens of
- (a) amendments to the budget, including budget deficits and extraordinary expenditures,
 - (b) capital projects,
 - (c) borrowing for new capital projects, and
 - (d) proposed amendments to this Law,
- (5) Notice shall be provided by
- (a) posting the notice in the principal administrative offices of We Wai Kai, and
 - (b) publishing the notice in the newsletter, and



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- (i) mailing the newsletter to Citizens living on We Wai Kai Lands, and
- (ii) making the newsletter available to Citizens living off We Wai Kai Lands by email or on We Wai Kai's website.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32. (1) No account may be opened for the receipt and deposit of money of We Wai Kai unless the account is
- (a) in the name of We Wai Kai Nation;
 - (b) opened in a financial institution; and
 - (c) authorized by the Chief Administrative Officer or the Financial Administration Officer.
- (2) We Wai Kai must establish the following accounts in a financial institution:
- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
 - (b) a local revenue account for money from local revenues;
 - (c) a trust account if We Wai Kai has money held in trust;
 - (d) a land and resources account for money from revenues from We Wai Kai's Lands and Natural Resources collected and managed in accordance with the Land Code; and
 - (e) a tangible capital asset reserve account for money set aside for purposes of section 80.
- (3) We Wai Kai may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage We Wai Kai's financial assets.

Accounts Management

33. (1) The Financial Administration Officer must take all reasonable steps to ensure the safekeeping of all money received by We Wai Kai.
- (2) The Financial Administration Officer
- (a) must deposit all money received by We Wai Kai as soon as practicable into the appropriate accounts described in section 32; and
 - (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.



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DIVISION 3 - Expenditures

Prohibited Expenditures

34. (1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.
- (2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.
- (3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. We Wai Kai must not enter into an agreement or undertaking that requires We Wai Kai to expend money that is not authorized by or that contravenes this Law.

No Expenditure without Appropriation

36. (1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.
- (2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Extraordinary and Emergency Expenditures

37. (1) Notwithstanding section 29 and 36(1), the Chief Administrative Officer may approve an expenditure for an emergency purpose that was not anticipated in the annual budget if the expenditure is not expressly prohibited by or under this Law or another We Wai Kai law.
- (2) The Council must establish policies and procedures to authorize expenditures under subsection (2).
- (3) The expenditure under subsection (2) must be reported to the Council as soon as practicable and the Council must amend the annual budget to include the expenditure.
- (4) Subsection (1) and subsection (2) do not give the Council or the Chief Administrative Officer the authority to increase borrowing limits on the existing credit of We Wai Kai or undertake any new borrowing for the purpose of making an expenditure for an emergency purpose.

Appropriations

38. (1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.
- (2) The total amount expended by We Wai Kai in relation to an appropriation must not exceed the amount specified in the budget for We Wai Kai for that appropriation.



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(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39. (1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40. (1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or



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(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Council must authorize payment out of a trust account.

(9) The Tax Administrator must authorize payment out of a local revenue account.

(10) Subject to subsections (8) and (9), the Chief Administrative Officer or Financial Administration Officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. (1) Payments by We Wai Kai may be made by cheque, draft, electronic transfer or other similar instrument.

(2) Council shall, by resolution, designate officers of We Wai Kai to authorize payments and sign cheques on behalf of We Wai Kai.

(3) All payments to be made on behalf of We Wai Kai shall be authorized or signed by at least two (2) authorized signing officers.

DIVISION 4 - General Matters

Cash Management

42. The Council must make policies or procedures or give directions respecting effective cash management.

Bad Debts

43. All or part of a debt or obligation owed to We Wai Kai may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

44. All or part of a debt or obligation owed to We Wai Kai may be forgiven only

(a) if approved by the Council, or

(b) if done under the authority of a policy or direction of the Council.



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Year-end Surplus

45. (1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

46. (1) Except as specifically authorized in this Law or in a local revenue law, We Wai Kai must not borrow money or grant security.

(2) Subject to this Law, if We Wai Kai is authorized in this Law to borrow money or grant security, the Council may authorize the Financial Administration Officer to borrow money or grant security in the name of We Wai Kai

(a) as specifically approved by the Council;

(b) in accordance with any other We Wai Kai law; or

(c) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

47. (1) We Wai Kai may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) We Wai Kai may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) We Wai Kai may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of We Wai Kai.

Financial Agreements

48. (1) We Wai Kai may enter into the following agreements in the name of We Wai Kai:

(a) for the purpose of efficient management of We Wai Kai's financial assets, agreements with financial institutions and related services agreements; and



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(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of We Wai Kai's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the Financial Administration Officer may enter into any agreements referred to in subsection (1) on behalf of We Wai Kai.

Borrowing for Authorized Expenditures

49. (1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Financial Administration Officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, We Wai Kai may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

50. (1) If We Wai Kai becomes a borrowing member, then

(a) it must not obtain long-term financing secured by property tax revenues from any person other than the FNFA;

(b) it may only obtain long-term financing referred to in paragraph (a) as permitted under its local revenue law and the Act; and

(c) it must comply with all the terms and conditions of any agreement with the FNFA to become a borrowing member.

(2) Money borrowed under subsection (1) may only be used for the purposes permitted under the Act.

Borrowing for Repayment of Debts

51. Subject to this Law and a local revenue law, We Wai Kai may borrow money that is required for the repayment or refinancing of any debt of We Wai Kai, other than a debt in relation to money borrowed under subsection 49(1).

Use of Borrowed Money

52. (1) Subject to this section and any local revenue law, money borrowed by We Wai Kai for a specific purpose must not be used for any other purpose

(2) All or some of the money borrowed for a specific purpose by We Wai Kai and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.



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(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

53. (1) Subject to subsection (2), a security granted by We Wai Kai must be signed by a quorum of Council and by the Chief Administrative Officer and the Financial Administration Officer.

(2) A security granted by We Wai Kai in respect of local revenues must be signed by a member of Council designated by the Council and by the Tax Administrator.

Operational Controls

54. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of We Wai Kai's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

55. (1) Subject to subsections (2) and (3), We Wai Kai must not

- (a) carry on business as a proprietor,
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) We Wai Kai may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of We Wai Kai governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, We Wai Kai's lands or lands owned in fee simple by or in trust for We Wai Kai, or
 - (ii) any other property of We Wai Kai.

(3) We Wai Kai may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for We Wai Kai, or
- (b) do not otherwise expose We Wai Kai's financial assets, property or resources to significant risk



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(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

56. (1) We Wai Kai must not give a guarantee unless the Council has considered the report of the Financial Administration Officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the Financial Administration Officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of We Wai Kai to honour the guarantee should it be required to do so.

(3) We Wai Kai must not give an indemnity unless it is

(a) authorized under section 93;

(b) necessary and incidental to and included in another agreement to which We Wai Kai is a party; or

(c) in relation to a security granted by We Wai Kai that is authorized under this Law or another We Wai Kai law.

(4) Subject to section 93, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of We Wai Kai and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by We Wai Kai.

Authority to Invest

57. (1) Except as specifically authorized in this Law or another We Wai Kai law, We Wai Kai must not invest We Wai Kai's financial assets

(2) If We Wai Kai is authorized in this Law to invest We Wai Kai's financial assets, the Council may authorize the Financial Administration Officer to invest We Wai Kai's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council



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Approved Investments

58. (1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by We Wai Kai in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the FNFA or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any class of investments permitted under an Act of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by We Wai Kai as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of We Wai Kai's lands are located.

(3) For greater certainty lands and natural resource revenues raised under the authority of the Land Code may only be invested in accordance with the Land Code.

(4) If We Wai Kai has established an investment account under section 32, We Wai Kai may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which We Wai Kai is a shareholder;
- (b) a trust in which We Wai Kai is a beneficiary;
- (c) a limited partnership in which We Wai Kai is a partner; or
- (d) a Citizen investment program described in section 59.

(5) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in

- (a) securities issued or guaranteed by Canada or a province;
- (b) securities of a local, municipal or regional government in Canada,
- (c) investments guaranteed by a bank, trust company or credit union;



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- (d) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union; or
- (e) securities issued by the FNFA.

Permitted Investments in We Wai Kai Citizen Activities

59. (1) We Wai Kai may only make a loan to a Citizen of We Wai Kai or to an entity in which a Citizen of We Wai Kai has an interest if the loan is made from a program of We Wai Kai that has been approved by the Council and that meets the requirements of this section.
- (2) Before the Council establishes a program under this section, the Financial Administration Officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.
- (3) A program referred to in subsection (1) must satisfy the following criteria:
- (a) the program must be universally available to all Citizens of We Wai Kai;
 - (b) the terms and conditions of the program must be published and accessible to all Citizens of We Wai Kai;
 - (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and
 - (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.
- (4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

60. (1) If We Wai Kai is authorized to make an investment or loan under this Law, the Financial Administration Officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.
- (2) If We Wai Kai is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

61. (1) Annually, and more often if necessary, the Chief Administrative Officer must identify and assess any significant risks to We Wai Kai's financial assets, We Wai Kai's tangible capital assets as defined in Part V and the operations of We Wai Kai.



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(2) Annually, and more often if necessary, the Chief Administrative Officer must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

62. (1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 61 and any other risks associated with any assets, property or resources under the care or control of We Wai Kai.

(2) The Council may purchase and maintain insurance for the benefit of a member of Council or an officer or their personal representatives against any liability arising from that person being or having been a member of Council or an officer.

DIVISION 7 - Financial Reporting

Internal Control

63. The Council shall establish policies and procedures respecting the establishment of an effective system of internal controls that ensures the reliable reporting of the First Nation's financial results.

Monthly Financial Information

64. Not more than twenty days (20) days following the end of each month, the Financial Administration Officer shall prepare and provide to the Council and the Finance and Audit Committee, financial information respecting the financial affairs of We Wai Kai in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

Quarterly Financial Statements

65. (1) Not more than twenty days (20) days following the end of each quarter, the Financial Administration Officer shall prepare and provide to the Council and the Finance and Audit Committee, quarterly financial statements for We Wai Kai for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The quarterly financial statements in subsection (1) must as soon as practically possible after having been received be

(a) reviewed by the Finance and Audit Committee; and

(b) reviewed and approved by the Council.

Annual Financial Statements

66. (1) At the end of each fiscal year the Financial Administration Officer must prepare the annual financial statements of We Wai Kai for that fiscal year in accordance with GAAP



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and to a standard that is at least comparable to that generally accepted for governments in Canada providing similar public services.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of We Wai Kai for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the FMB standards respecting the audit of the local revenue account; and
- (c) the revenue categories for We Wai Kai's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by We Wai Kai;
- (d) a report setting out the information required in paragraph 59(3)(c);
- (e) a report setting out moneys of We Wai Kai derived from We Wai Kai Lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from We Wai Kai Lands; and
- (f) any other report required under the Act or an agreement.

(5) The Financial Administration Officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Appointment of Auditor

67. (1) We Wai Kai must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the



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auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act and FMB standards.

(3) To be eligible for appointment as the auditor of We Wai Kai, an auditor must

(a) be independent of We Wai Kai, its related bodies, members of Council and officers and Citizens; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of We Wai Kai Lands are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise We Wai Kai in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit Requirements

68. (1) The annual financial statements of We Wai Kai must be audited by the auditor

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with FMB standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements, and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Auditor's Authority

69. (1) To conduct an audit of We Wai Kai's annual financial statements, the auditor must be given access to.



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- (a) all records of We Wai Kai for examination or inspection and given copies of these records on request; and
 - (b) any member of Council, manager, employee, contractor or agent of We Wai Kai to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
 - (b) provide the auditor with full information and explanation about the affairs of We Wai Kai as necessary for the performance of the auditor's duties.
- (3) The auditor must be given notice and provided the agenda for every meeting of the Finance and Audit Committee.
- (4) The auditor may request to attend any scheduled Finance and Audit Committee meeting or portion of a meeting and the Finance and Audit Committee must review and respond to any such requests.
- (5) At a minimum, the auditor must be invited to attend and participate in all Finance and Audit Committee meetings at which the Finance and Audit Committee is considering matters relating to the annual audit, including the annual financial statements and the audit report.
- (6) Subject to reasonable exceptions (such as a meeting to discuss the retention or dismissal of an auditor), the auditor must be invited to attend and to speak at all Council meetings at which Council is considering matters relating to the annual audit, including the annual financial statements and the audit report.
- (7) The auditor must be invited to attend and to speak at any meeting between Council and Citizens that concerns the auditor as auditor of We Wai Kai.
- (8) The auditor may contact the chair of the Audit and Finance Committee or Council to request a meeting with the Finance and Audit Committee to discuss any subject that concerns the We Wai Kai audit.

Review of Audited Annual Financial Statements

70. (1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared or as soon as practicable thereafter
- (2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

71. (1) Before the annual financial statements may be published or distributed, they must



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- (a) be approved by the Council;
 - (b) be signed by
 - (i) the Chief of We Wai Kai,
 - (ii) the chair of the Finance and Audit Committee,
 - (iii) the Financial Administration Officer;
 - (iv) the Chief Administrative Officer; and
 - (c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 66(4).
- (2) Upon acceptance by Resolution and signed in accordance with subsection 71(1), the annual financial statements shall be recorded in the Council minutes as reviewed and approved.
- (3) The audited annual financial statements and special purpose reports must be available for inspection by Citizens at the principal administrative offices of We Wai Kai during normal business hours.
- (4) the following persons shall also have access to the audit report;
- (a) any other persons who have an interest in, or the right to occupy, possess or use We Wai Kai Lands;
 - (b) the FNTC,
 - (c) the FMB;
 - (d) the FNFA and
 - (e) the Minister.

Annual Report

72. (1) Not later than one hundred and twenty (120) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of We Wai Kai for the previous fiscal year.
- (2) The annual report referred to in subsection (1) must include the following:
- (a) a description of the services and operations of We Wai Kai;
 - (b) a progress report on any established financial objectives and performance measures of We Wai Kai, and
 - (c) the audited annual financial statements of We Wai Kai for the previous fiscal year, including special purpose reports.



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- (3) The annual report referred to in subsection (1) must
- (a) be made available to the Citizens at the principal administrative offices of We Wai Kai; and
 - (b) be provided to the FMB and the FNFA.

DIVISION 8 - Information and Information Technology

Ownership of Records

73. (1) All records that are produced by or on behalf of We Wai Kai or kept, used or received by any person on behalf of We Wai Kai are the property of We Wai Kai.
- (2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of We Wai Kai.

Operations Manual

74. (1) The Chief Administrative Officer must prepare and maintain a current operations manual respecting every element of We Wai Kai's administrative systems, including any financial administration systems referred to in this Law.
- (2) The operations manual under subsection (1) must be made available to members of Council, members of the Finance and Audit Committee and all other Council committees and officers and employees of We Wai Kai.
- (3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of We Wai Kai, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

75. (1) The Chief Administrative Officer must ensure that We Wai Kai prepares, maintains, stores and keeps secure all of We Wai Kai's records that are required under this Law or any other applicable law.
- (2) We Wai Kai's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.
- (3) All financial records must be stored for at least seven (7) years after they were created.
- (4) The Council must establish policies and procedures or give directions respecting access of any persons to We Wai Kai's records.

Local Revenue Account Records

76. The Tax Administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of We Wai Kai, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.



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Confidentiality of Information

77. (1) No person may be given access to We Wai Kai's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to We Wai Kai's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

78. The Council must establish policies or procedures or give directions respecting information technology used by We Wai Kai in its operations to ensure the integrity of We Wai Kai's financial administration system and its database.

PART V - Capital Projects

Definitions

79. In this Part:

"capital project" means the construction, rehabilitation or replacement of We Wai Kai's tangible capital assets and any other major capital projects in which We Wai Kai or its related bodies are investors;

"life-cycle management program" means the program of inspection, review and planning for management of We Wai Kai's tangible capital assets as described in section 83;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of We Wai Kai's tangible capital assets; and

"We Wai Kai's tangible capital assets" means all non-financial assets of We Wai Kai having physical substance with a replacement value of not less than fifteen thousand dollars (\$15,000.00) and that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations.



We Wai Kai Nation Financial Administration Law
June 11 2012

Council General Duties

80. The Council must take reasonable steps to ensure that

- (a) We Wai Kai's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of We Wai Kai's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of We Wai Kai Lands are located.

Tangible Capital Assets Reserve Fund

81. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

82. At each Finance and Audit Committee meeting, the Chief Administrative Officer must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 85 for every capital project.

Life-cycle Management Program

83. (1) The Chief Administrative Officer must establish and keep current a register of all We Wai Kai's tangible capital assets that identifies each of these assets and includes the following information.

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;



We Wai Kai Nation Financial Administration Law
June 11 2012

- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the Chief Administrative Officer must arrange for the inspection and review of the state of each of We Wai Kai's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the Financial Administration Officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of We Wai Kai's tangible capital assets for the next fiscal year;
- (b) short and long term forecasts of the estimated cost for rehabilitation or replacement of We Wai Kai's tangible capital assets;
- (c) the proposed budget for rehabilitation of We Wai Kai's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and



We Wai Kai Nation Financial Administration Law
June 11 2012

- (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of We Wai Kai's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

84. (1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 83 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of We Wai Kai's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

85. (1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;



We Wai Kai Nation Financial Administration Law
June 11 2012

- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All We Wai Kai capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

86. The Chief Administrative Officer may retain the services of a professional engineer or other consultant to assist the Chief Administrative Officer, Finance and Audit Committee and Council to carry out their obligations under this Part.

PART VI - Borrowing Member Requirements

Compliance with Standards

87. (1) If We Wai Kai becomes a borrowing member then We Wai Kai must comply with all the applicable FMB standards.
- (2) If the Council becomes aware that We Wai Kai is not complying with a FMB standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring We Wai Kai into compliance with the FMB standard.

PART VII - Land Management

Obligations

88. (1) The First Nation must comply with the *First Nations Land Management Act* and the Land Code.
- (2) The Council must establish and implement a policy that provides a method consistent with the requirements of the *Land Code* for being accountable to Citizens for the management of We Wai Kai Lands and for moneys earned from We Wai Kai Lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART VIII - General

Reports of Breaches and Financial Irregularities, etc.

89. (1) Subject to subsections (2) and (3), if any person has reason to believe that
- (a) an expenditure, liability or other transaction of We Wai Kai is not authorized by or under this Law or another We Wai Kai law,
 - (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of We Wai Kai,



We Wai Kai Nation Financial Administration Law
June 11 2012

- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the COIP,

the person may disclose the circumstances to the chair of the Finance and Audit Committee or to the Chief Administrative Officer.

(2) If a member of Council becomes aware of any circumstances described under subsection (1), the member of Council must report them to the chair of the Finance and Audit Committee or to the Chief Administrative Officer.

(3) If an officer, employee, contractor or agent of We Wai Kai becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the chair of the Finance and Audit Committee or to the Chief Administrative Officer.

(4) Where in accordance with subsections (1), (2) or (3) a complaint is brought to the attention of either the chair of the Finance and Audit Committee or the Chief Administrative Officer, the chair of the Finance and Audit Committee or the Chief Administrative Officer shall, as the case may be, forward the complaint to the Financial Administration Officer, Council and the auditor unless the complaint is with respect to the Financial Administration Officer or the auditor in which case the complaint shall not be forwarded to the Financial Administration Officer or the auditor as the situation requires.

Inquiry into Report

90. (1) If a report is made to the Chief Administrative Officer under section 89, the Chief Administrative Officer must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 89, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

91. (1) All reasonable steps must be taken by the Chief Administrative Officer, the members of the Finance and Audit Committee and the members of Council to ensure that the identity of the person who makes a report under section 89 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 89 must not be subjected to any form of reprisal by We Wai Kai or by a member of Council, officer, employee, contractor or agent of We Wai Kai as a result of making that report.



We Wai Kai Nation Financial Administration Law
June 11 2012

(3) The Chief Administrative Officer and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 89 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 89; and

(c) concerning the fair treatment of a person against whom a report has been made under section 89.

Liability for Improper Use of Money

92. (1) A member of Council who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or We Wai Kai's local revenue law is personally liable to We Wai Kai for that amount.

(2) Subsection (1) does not apply if the member of Council relied on information provided by an officer or employee of We Wai Kai and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to We Wai Kai under subsection (1) may be recovered for We Wai Kai by We Wai Kai, a Citizen or a person who holds a security under a borrowing made by We Wai Kai.

(4) It is a good defence to any action brought against an officer or employee of We Wai Kai for unauthorized expenditure, investment or use of We Wai Kai's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in their opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

93. (1) In this section:

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"We Wai Kai official" means a current or former member of Council, officer or employee of We Wai Kai.



We Wai Kai Nation Financial Administration Law
June 11 2012

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named We Wai Kai official, a category of We Wai Kai official or all We Wai Kai officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a We Wai Kai official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

94. (1) The Finance and Audit Committee must conduct a review of this Law at least every two years

(a) to determine if it facilitates effective and sound financial administration of We Wai Kai; and

(b) to identify any amendments to this Law that may better serve this objective.

Provision of Law to FNFA

95. As soon as practical after the FMB approves the Financial Administration Law of We Wai Kai, the Council must provide a copy of the Law to the FNFA.

Coming into Force

96. (1) Subject to subsection (2) this Law comes into force the day after the date this Law is approved by the FMB under section 9 of the Act.

(2) Part V (Capital Projects) of this Law comes into force the sooner of

(a) thirty-six (36) months after the date We Wai Kai becomes a borrowing member, or

(b) on a day or days to be fixed by resolution of the Council.



We Wai Kai Nation Financial Administration Law
June 11 2012

BE IT KNOWN that this law entitled, *We Wai Kai Nation Financial Administration Law* was:

Read a first time by Council at a duly convened meeting on October 11 2011;

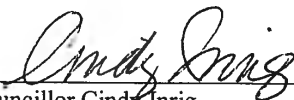
Read a second time by Council at a duly convened meeting on April 2 2012;

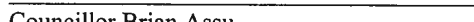
Read a third time by Council at a duly convened meeting on June 11 2012; and

THAT THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of June, 2012, at Campbell River, in the Province of British Columbia.

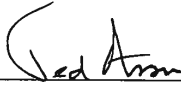
A quorum of Council consists of Five (5) members of Council.


Chief Ralph Dick

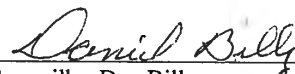

Councillor Cindy Inrig

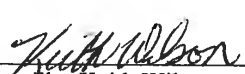

Councillor Brian Assu


Councillor Ted Lewis


Councillor Ted Assu


Councillor Jody Wilson Raybould


Councillor Dan Billy


Councillor Keith Wilson


Councillor Jonathan Chickite



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whispering Pines/Clinton Indian Band in the Province of British Columbia,

***Whispering Pines/Clinton Indian Band
Annual Expenditure Law, 2018***

Dated at Calgary, Alberta this 31st day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Marny) Jules – Chief Commissioner
First Nations Tax Commission





WHISPERING PINES/CLINTON INDIAN BAND
615 Whispering Pines Drive
Kamloops, BC
V2B 8S4

Phone: (250) 579-5772
Fax: (250) 579-8367

Website: www.wpcib.com

WHISPERING PINES/CLINTON INDIAN BAND ANNUAL EXPENDITURE LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Whispering Pines/Clinton Indian Band duly enacts as follows:

1. This Law may be cited as the *Whispering Pines/Clinton Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Whispering Pines/Clinton Indian Band Property Assessment Law, 2013*

“Council” has the meaning given to that term in the Act;

“First Nation” means Whispering Pines/Clinton Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Whispering Pines/Clinton Indian Band Property Taxation Law, 2013*.



3. The First Nation's annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

09. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

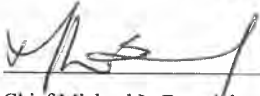
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16 day of July, 2018, at Whispering Pines IR#4 in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.


Chief Michael LeBourdais


Councillor Edward LeBourdais

Councillor Debbie Van De Mosselaer



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:
 - a. Property Tax Revenues \$72,686.20

TOTAL REVENUES **\$72,686.20**

PART 2: EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government \$5,000.00
2. Protection Services
 - a. Policing
 - b. Firefighting \$10,000.00
 - c. Regulatory Measures
 - d. Other Protective Services
3. Recreation and Cultural Services
 - a. Recreation \$20,000.00
 - b. Culture \$5,000.00
 - c. Heritage Protection
 - d. Other Recreation and Culture
4. Community Development
 - a. Housing
 - b. Planning and Zoning
 - c. Community Planning \$6,000.00
 - d. Economic Development Program \$5,000.00
 - e. Tourism
 - f. Trade and Industry
 - g. Land Rehabilitation and Beautification \$4,000.00
 - h. Other Regional Planning and Development
5. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal



c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service (IT)	\$15,000.00
8. Contingency Amount	\$2,686.20
TOTAL EXPENDITURES	\$72,686.20
 <u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whispering Pines/Clinton Indian Band in the Province of British Columbia,

***Whispering Pines/Clinton Indian Band
Annual Rates Law, 2018***

Dated at Calgary, Alberta this 31st day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





WHISPERING PINES/CLINTON INDIAN BAND
615 Whispering Pines Drive
Kamloops, BC
V2B 8S4

Phone: (250) 579-5772
Fax: (250) 579-8367

Website: www.wpcib.com

WHISPERING PINES/CLINTON INDIAN BAND ANNUAL RATES LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Whispering Pines/Clinton Indian Band duly enacts as follows:

1. This Law may be cited as the *Whispering Pines/Clinton Indian Band Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Whispering Pines/Clinton Indian Band Property Assessment Law, 2013*;

“First Nation” means the Whispering Pines/Clinton Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Whispering Pines/Clinton Indian Band Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.



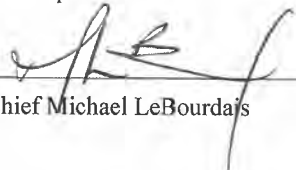
7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16 day of July, 2018, at Whispering Pines IR#4, Kamloops in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Michael LeBourdais

Councillor Edward LeBourdais

Councillor Debbie Van De Mosselaer



SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 – Residential	4.70216	
Class 2 - Utilities	25.45796	
Class 4 - Major Industry	18.31012	
Class 5 - Light Industry	14.57052	
Class 6 - Business and Other	12.50113	
Class 8 - Recreational Property/Non-Profit Organization	5.62866	
Class 9 - Farm	9.75866	



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Williams Lake Indian Band in the Province of British Columbia,

***Williams Lake Indian Band
Annual Expenditure Law, 2018***

Dated at Kamloops, British Columbia the 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WILLIAMS LAKE INDIAN BAND
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Williams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Williams Lake Indian Band Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Williams Lake Indian Band Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Williams Lake Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act; as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Williams Lake Indian Band Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

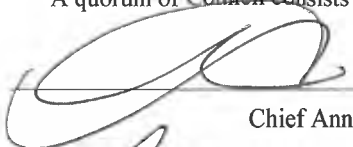
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule in the law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2018, at Williams Lake, in the Province of British Columbia.

A quorum of ~~Council~~ consists of Four (4) members of Council.

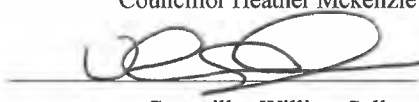


Chief Ann Louie

Councillor Chris Wycotte Sr

Councillor Andrew Meshue

Councillor Heather McKenzie



Councillor William Sellars

Councillor Rick Gilbert



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax \$19,049

TOTAL REVENUES: \$19,049

PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative \$1,761

2. Transportation

a. Public Transit \$16,363

3. Contingency Amounts

a. Contingency Amounts \$925

TOTAL EXPENDITURES: \$19,049

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from
the previous budget year

\$ 0.00

2. Accumulated Deficit – Local revenue expenditures carried forward
from the previous budget year

\$ 0.00

BALANCE

\$ 0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Williams Lake Indian Band in the Province of British Columbia,

***Williams Lake Indian Band
Annual Rates Law, 2018***

Dated at Kamloops, British Columbia the 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WILLIAMS LAKE INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Williams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Williams Lake Indian Band Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Williams Lake Indian Band Property Assessment Law, 2015*;

“First Nation” means the Williams Lake Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Williams Lake Indian Band Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

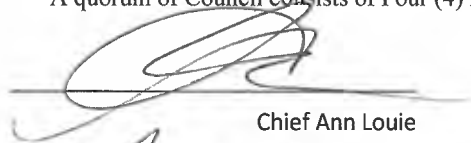
7. The Schedule attached to this Law forms part of and is an integral part of this Law.



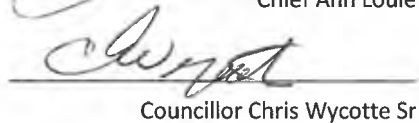
8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2018, at Williams Lake, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.



Chief Ann Louie



Councillor Chris Wycotte Sr



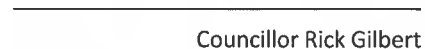
Councillor Andrew Meshue



Councillor Heather McKenzie



Councillor William Sellars



Councillor Rick Gilbert



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value:
1 Residential	5.93727
2 Utilities	26.77610
4 Major Industry	19.59058
5 Light Industry	15.85098
6 Business and Other	13.42377
8 Recreational Property/Non-Profit Organization	6.00527
9 Farm	10.13527



YAKWEAKWIOOSE FIRST NATION

FINANCIAL ADMINISTRATION LAW

2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Yakweakwioose First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Yakweakwioose First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Yakweakwioose First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;



- "Council" means the Council of the First Nation;
- "Council chair" means the person appointed or elected to act as the chair of the Council;
- "councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;
- "Finance and Audit Committee" means the Finance and Audit Committee established under section 12;
- "financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- "financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- "financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;
- "financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- "First Nation" means the Yakwekwioose First Nation;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;
- "First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- "First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;
- "fiscal year" means the fiscal year of the First Nation set out in section 24;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- "local revenue law" means a local revenue law made by the First Nation under the Act;
- "local revenues" means money raised under a local revenue law;
- "multi-year financial plan" means the plan referred to in section 25;
- "officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;



“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;



(e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.



- (3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

- 10.(1) In this section:



“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.



(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
 - (b) it is a meeting with the auditor.
- (6) The Committee must meet



(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;



- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;



- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and



(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;



- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.



Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;



(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.



PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

- (2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

- (3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.



Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.



Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;



- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.



Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.



(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off



- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.



(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.



Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not



- (a) carry on business as a proprietor;
 - (b) acquire an interest in a partnership as a general partner; or
 - (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.
- (2) The First Nation may carry on a business that
- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
 - (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.
- (3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities
- (a) do not result in a material liability for the First Nation; or
 - (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.
- (4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 105;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:



- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in



- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and



(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and



“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit



the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
 - (b) to identify in writing consequential non-compliance matters.
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and



- (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.



Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.



(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and



- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.



Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;



“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation’s tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;



- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,



- (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
- (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;



- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and



(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or



(d) a person has failed to comply with the Schedule that forms part of this Law,
the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.



Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.



- (2) The Council must establish policies or procedures or give directions for
 - (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
 - (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

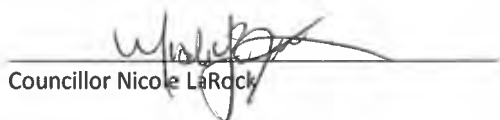
Coming into Force

- 108.** (1) This section and the operative portions of sections 1 - 7, 24, 26, 27, 29, 30, 69 - 74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.
- (2) The operative portions of sections 8, 11, 12(1), 18(1), 19(1), 21(1), 22(1), 23(2) and (4), 25, 31(1), 81, 101 – 104 of this Law and the Schedule to this Law come into force on January 1, 2020.
- (3) Subject to subsections (1) and (2), this Law comes into force on the earlier of
- (a) the date or dates established by resolution of the Council, and
 - (b) the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.



THIS LAW IS HEREBY DULY ENACTED by Council on the 1 day of October, 2018, at
Chilliwack, in the Province of British Columbia at a duly called and conducted Council
meeting at which the required quorum of two (2) members of Council was present throughout.


Chief Terry Horne


Councillor Nicole LaRock

Councillor Jason Malloway



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and



(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$ 500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.



(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and



- (b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;



- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.



PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.



Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



Manitoba



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Buffalo Point First Nation in the Province of Manitoba,

Buffalo Point First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 26th day of April, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**BUFFALO POINT FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Buffalo Point First Nation duly enacts as follows:

1. This Law may be cited as the *Buffalo Point First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Buffalo Point First Nation Property Assessment Law, 2011*; as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Buffalo Point First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Buffalo Point First Nation Property Taxation Law, 2011*; as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2013*;

3. The First Nation’s annual budget for the budget year beginning January 1, 2018, and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.



5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of April, 2018, at Buffalo Point, in the Province of Manitoba.

A quorum of Council consists of two (2) members of Council.

Chief John Thunder

Councillor Drew Thunder

Councillor Herman Green



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|--------------|
| 1. Local revenues for current fiscal year: | |
| a. Property Tax | \$467,469.00 |

TOTAL REVENUES	\$467,469.00
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PART 2: EXPENDITURES

- | | |
|--|--------------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$ 20,000.00 |
| b. General Administrative | \$ 84,214.00 |
| c. Other General Government | \$ 26,500.00 |
| 2. Protection Services | |
| a. Firefighting | \$ 20,378.00 |
| b. Other Protective Services | \$ 1,000.00 |
| 3. Transportation | |
| a. Roads and Streets | \$160,733.00 |
| b. Snow and Ice Removal | \$ 24,123.00 |
| 4. Recreation and Cultural Services | |
| a. Other Recreation and Culture | \$ 40,000.00 |
| 5. Community Development | |
| a. Other Regional Planning and Development | \$ 2,000.00 |
| 6. Environment Health Services | |
| a. Garbage Waste Collection and Disposal | \$ 45,000.00 |
| 7. Other Services | |
| a. Education | \$ 2,000.00 |
| 8. Contingency Amounts | \$ 41,521.00 |

TOTAL EXPENDITURES	\$467,469.00
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BALANCE	\$ 0.00
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Buffalo Point First Nation in the Province of Manitoba,

Buffalo Point First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 26th day of April, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**BUFFALO POINT FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Buffalo Point First Nation duly enacts as follows:

1. This Law may be cited as the *Buffalo Point First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Buffalo Point First Nation Property Assessment Law, 2011*; as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*;

“First Nation” means the Buffalo Point First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Buffalo Point First Nation Property Taxation Law, 2011*; as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of April, 2018__,
at Buffalo Point, in the Province of Manitoba.

A quorum of Council consists of two (2) members of Council.

Chief John Thunder

Councillor Drew Thunder

Councillor Herman Green



SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1,000
Residential 1	19.350
Residential 2	19.350
Residential 3: Condominiums and Co-operatives	19.350
Farm Property	19.350
Pipeline Property	19.350
Railway Property	19.350
Institutional Property	19.350
Designated Recreational Property	19.350
Other Property	17.9335



BUFFALO POINT FIRST NATION

FINANCIAL ADMINISTRATION LAW

2017



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation;

B. The Buffalo Point First Nation is a signatory to Treaty 3 and nothing in this Law will have the effect of, or be interpreted as, limiting or expanding any fiduciary relationship between Canada and the First Nation;

C. Nothing in this Law will be construed so as to abrogate or derogate from any existing aboriginal or treaty rights of the aboriginal peoples of Canada under section 35 of the *Constitution Act*, 1982; and

D. The Council of the Buffalo Point First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Buffalo Point First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Buffalo Point First Nation Financial Administration Law, 2017*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"band administrator" means the person appointed band administrator under section 18;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;



- “code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;
- “Commission” means the First Nations Tax Commission established under the Act;
- “Commission standards” means the standards established from time to time by the Commission under the Act;
- “Council” means the Council of the First Nation, and includes the Chief;
- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “director of finance” means the person appointed director of finance under section 19;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Buffalo Point First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;



“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;

“officer” means the band administrator, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;



(d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;

(e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.



- (3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

- 10.(1) In this section:



“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.



(7) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the band administrator and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The band administrator or the director of finance may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the band administrator or the director of finance; or
- (b) it is a meeting with the auditor.

(6) The Committee must meet

- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and



(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the band administrator, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;



- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and



- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Band administrator

18.(1) The Council must appoint a person as band administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the band administrator is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the band administrator considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the band administrator under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the band administrator's duties specified in this Law.

(3) The band administrator may assign the performance of any of the band administrator's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the band administrator of the responsibility to ensure that these duties or functions are carried out properly.



Director of finance

19.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the band administrator, the director of finance is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the director of finance under this Law; and



(o) to carry out any other activities specified by the band administrator that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the band administrator, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of finance, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the director of finance the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the director of finance the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the band administrator, director of finance, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the band administrator, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;



- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the band administrator, the director of finance, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).
- (3) On request, the band administrator must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.
- (4) In the course of discharging his or her responsibilities under this Law, the band administrator must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.
- (5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
 - (b) act honestly, in good faith and in the best interests of the First Nation;
 - (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
 - (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.
- (2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;



- (b) a person acting under the delegated authority of the Council or the First Nation; or
 - (c) a member of a committee of the Council or the First Nation who is not a councillor.
- (2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must
- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
 - (b) comply with all policies, procedures and directions of the Council; and
 - (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of the First Nation;
 - (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;



- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.



(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues;
- (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and



- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the band administrator or the director of finance.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The director of finance must ensure the safekeeping of all money received by the First Nation.

(2) The director of finance

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
- (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.



(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The band administrator may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the band administrator the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.



(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The band administrator or the director of finance must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the band administrator or director of finance may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.



Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the band administrator or the director of finance.

DIVISION 4 - General Matters

Advances

42.(1) The band administrator or the director of finance may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.



Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the director of finance to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.



Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the director of finance may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the director of finance recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.



(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the band administrator or the director of finance.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.



DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 105;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.



(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in



- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the director of finance must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and



(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the director of finance may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the band administrator must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the band administrator must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.



(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The director of finance must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the director of finance must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The director of finance must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the director of finance must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The director of finance must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be



- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The director of finance must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The director of finance must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;



- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.



Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and



- (b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the director of finance; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the First Nation;



- (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.
- (3) The band administrator must provide the annual report referred to in subsection (1)
- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.
- (4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring
- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
 - (b) the band administrator to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The band administrator must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.



(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The band administrator must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:



“capital project” means the construction, rehabilitation or replacement of the First Nation’s tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 92;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the band administrator must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;



- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The band administrator must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the band administrator must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;



- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the director of finance must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.



(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The band administrator may retain the services of a professional engineer or other consultant to assist the band administrator, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.



Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.



Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the band administrator or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the band administrator under subsection 101(3), the band administrator must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the band administrator, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.



(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The band administrator and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.



(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.



Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of NOV, 2017, at Buffalo Point in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of two (2) members of Council was present throughout.

Hereditary Chief John Thunder

Councillor Drew Thunder

Councillor Herman Green



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests



- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the band administrator:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.



(4) The band administrator must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the band administrator must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the band administrator under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The band administrator must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the band administrator or, in the case of the band administrator, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the band administrator or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the band administrator or, in the case of the band administrator, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



Opaskwayak Cree Nation

FINANCIAL ADMINISTRATION LAW



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WHEREAS:

- A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the Opaskwayak Cree Nation; and
- B. The Council of the Opaskwayak Cree Nation considers it to be in the best interests of the Opaskwayak Cree Nation to make a law for such purposes;

NOW THEREFORE the Council of the Opaskwayak Cree Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the Opaskwayak Cree Nation Financial Administration Law, 2016.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the Opaskwayak Cree Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the Opaskwayak Cree Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the Opaskwayak Cree Nation that has been approved by the Council;

"code" means a code adopted by the Opaskwayak Cree Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the Opaskwayak Cree Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the Opaskwayak Cree Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the Opaskwayak Cree Nation and includes the Chief of the Opaskwayak Cree Nation;

"Director of Finance and Administration" means the person appointed Director of Finance and Administration under section 19;



- “Finance and Administration Committee” means the Finance and Administration Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the Opaskwayak Cree Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Opaskwayak Cree Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the Opaskwayak Cree Nation, including the minutes of meetings of the Council and the Finance and Administration Committee;
- “First Nation” means the Opaskwayak Cree Nation;
- “fiscal year” means the fiscal year of the Opaskwayak Cree Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “General Manager” means the person appointed General Manager under section 18;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the Opaskwayak Cree Nation;
- “local revenue law” means a local revenue law made by the Opaskwayak Cree Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the General Manager, Director of Finance and Administration, Tax Administrator and any other employee of the Opaskwayak Cree Nation designated by the Council as an officer;
- “Opaskwayak Cree Nation’s financial assets” means all money and other financial assets of the Opaskwayak Cree Nation;
- “Opaskwayak Cree Nation’s lands” means all reserves of the Opaskwayak Cree Nation within the meaning of the *Indian Act*;
- “Opaskwayak Cree Nation law” means any law, including any by-law or code, of the Opaskwayak Cree Nation made by the Council or the membership of the Opaskwayak Cree Nation;
- “Opaskwayak Cree Nation’s records” means all records of the Opaskwayak Cree Nation respecting its governance, management, operations and financial administration;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the Opaskwayak Cree Nation,



- (b) any corporation in which the Opaskwayak Cree Nation has a material or controlling interest,
 - (c) any partnership in which the Opaskwayak Cree Nation or another related body of the Opaskwayak Cree Nation is a partner with a material or controlling interest, or
 - (d) a trust of the Opaskwayak Cree Nation;
- “special purpose report” means a report described in section 75;
- “standards” means the standards established from time to time under the Act; and
- “Tax Administrator” means the person appointed Tax Administrator under section 20 or the Opaskwayak Cree Nation’s local revenue laws.
- (2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.
 - (3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.
 - (4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

- 3.(1) In this Law, the following rules of interpretation apply:
- (a) words in the singular include the plural, and words in the plural include the singular;
 - (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
 - (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
 - (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
 - (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
 - (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.
- (2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.
 - (3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

- 4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the Opaskwayak Cree Nation.
- (2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.



Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:
- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
 - (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
 - (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
 - (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
 - (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

- 6.(1) If there is a conflict between this Law and another Opaskwayak Cree Nation law, other than a code or a local revenue law, this Law prevails.
- (2) If there is a conflict between this Law and the Act, the Act prevails.
- (3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the Opaskwayak Cree Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

- 8.(1) The Council is responsible for all matters relating to the financial administration of the Opaskwayak Cree Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.
- (2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Opaskwayak Cree Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:
- (a) the approval of Council policies, procedures or directions;
 - (b) the appointment of members, the chair and the vice-chair of the Finance and Administration Committee;
 - (c) the approval of budgets and financial statements of the Opaskwayak Cree Nation; and
 - (d) the approval of borrowing of the Opaskwayak Cree Nation.

Council Policies, Procedures and Directions

- 9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Opaskwayak Cree Nation.
- (2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Opaskwayak Cree Nation assets.



- (3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the Opaskwayak Cree Nation that are in conflict with this Law, the Act or GAAP.
- (4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.
- (5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the Opaskwayak Cree Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

- (2) Annually the Director of Finance and Administration must prepare a report separately listing the remuneration paid and expenses reimbursed by the Opaskwayak Cree Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Administration Committee

Interpretation

11. In this Division, “Committee” means the Finance and Administration Committee.

Committee Established

- 12.(1)** The Finance and Administration Committee of the Opaskwayak Cree Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the Opaskwayak Cree Nation.
- (2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.
- (3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the Opaskwayak Cree Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.
- (4) The Council must establish policies or procedures or give directions
 - (a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;
 - (b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
 - (c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).



- (5) If the Committee consists of
 - (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
 - (b) four (4) or more members, at least two (2) of the Committee members must be councillors.
- (6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (7) A Committee member may be removed from office by the Council if
 - (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
 - (b) the chair of the Committee recommends removal.
- (8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

- 13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.
- (2) If Council appoints a non-councillor as chair of the Committee,
 - (a) Council must send to the chair notices and agendas of all council meetings;
 - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
 - (c) the chair may attend and speak at Council meetings.

Committee Procedures

- 14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.
- (2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.
- (3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.
- (4) Subject to subsection (5), the General Manager and the Director of Finance and Administration must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.
- (5) The General Manager or the Director of Finance and Administration may be excluded from all or any part of a Committee meeting by a recorded vote if
 - (a) the subject matter relates to a confidential personnel or performance issue respecting the General Manager or the Director of Finance and Administration; or
 - (b) it is a meeting with the auditor.
- (6) The Committee must meet
 - (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and
 - (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.



- (7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.
- (8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.
- (9) After consultation with the General Manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

- 15.(1)** The Committee must carry out the following activities in respect of the financial administration of the Opaskwayak Cree Nation:
- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
 - (b) review draft annual budgets and recommend them to the Council for approval;
 - (c) on an ongoing basis, monitor the financial performance of the Opaskwayak Cree Nation against the budget and report any significant variations to the Council; and
 - (d) review the quarterly financial statements and recommend them to the Council for approval.
- (2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the Opaskwayak Cree Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

- 16.** The Committee must carry out the following audit activities in respect of the financial administration of the Opaskwayak Cree Nation:
- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
 - (b) receive assurances on the independence of a proposed or appointed auditor;
 - (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
 - (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
 - (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the Opaskwayak Cree Nation;
 - (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;



- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the Opaskwayak Cree Nation:
- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
 - (b) to prepare, and recommend to the Council for approval, cash management plans;
 - (c) to review and report to the Council on the financial content of any First Nation reports;
 - (d) to review, monitor and report to the Council on the appropriateness of the Opaskwayak Cree Nation's accounting and financial reporting systems, policies and practices;
 - (e) to review, and recommend to the Council for approval, any proposed significant changes in the Opaskwayak Cree Nation's accounting or financial reporting systems, policies, procedures or directions;
 - (f) to monitor the collection and receipt of the Opaskwayak Cree Nation's financial assets, including debts owed to the Opaskwayak Cree Nation;
 - (g) to review and report to the Council on the Opaskwayak Cree Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
 - (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
 - (i) to monitor compliance with the legal obligations of the Opaskwayak Cree Nation, including legislative, regulatory and contractual obligations, and report to the Council;
 - (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
 - (k) to review, monitor and report to the Council on the adequacy and appropriateness of the Opaskwayak Cree Nation's insurance coverage respecting significant First Nation risks; and
 - (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

General Manager

- 18.(1) The Council must appoint a person as General Manager of the Opaskwayak Cree Nation and may set the terms and conditions of that appointment.
- (2) Reporting to the Council, the General Manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Opaskwayak Cree Nation, including the following duties:



- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Opaskwayak Cree Nation;
 - (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the Opaskwayak Cree Nation;
 - (c) to hire the employees of the Opaskwayak Cree Nation, as the General Manager considers necessary, and to set the terms and conditions of their employment;
 - (d) to oversee, supervise and direct the activities of all officers and employees of the Opaskwayak Cree Nation;
 - (e) to oversee and administer the contracts of the Opaskwayak Cree Nation;
 - (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
 - (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
 - (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
 - (i) to perform any other duties of the General Manager under this Law; and
 - (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the General Manager's duties specified in this Law.
- (3) The General Manager may assign the performance of any of the General Manager's duties or functions
- (a) to an officer or employee of the Opaskwayak Cree Nation; and
 - (b) with the approval of the Council, to a contractor or agent of the Opaskwayak Cree Nation.
- (4) Any assignment of duties or functions under subsection (3) does not relieve the General Manager of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance and Administration

- 19.(1) The Council must appoint a person as Director of Finance and Administration of the Opaskwayak Cree Nation and may set the terms and conditions of that appointment.
- (2) Reporting to the General Manager, the Director of Finance and Administration is responsible for the day-to-day management of the systems of the financial administration of the Opaskwayak Cree Nation, including the following duties:
- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
 - (b) to administer and maintain all charts of accounts of the Opaskwayak Cree Nation;
 - (c) to prepare the draft annual budgets and, with advice and input from the Tax Administrator, to prepare any draft amendments to the component of the annual budget respecting the Opaskwayak Cree Nation's local revenues ;
 - (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;



- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
 - (f) to actively monitor compliance with any agreements and funding arrangements entered into by the Opaskwayak Cree Nation;
 - (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
 - (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the Opaskwayak Cree Nation to facilitate the annual audit;
 - (i) to actively monitor compliance with the Act, this Law, any other applicable Opaskwayak Cree Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the Opaskwayak Cree Nation;
 - (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Administration Committee to discharge its responsibilities;
 - (k) to evaluate the financial administration systems of the Opaskwayak Cree Nation and recommend improvements;
 - (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
 - (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
 - (n) to perform any other duties of the Director of Finance and Administration under this Law; and
 - (o) to carry out any other activities specified by the General Manager that are not contrary to the Act or inconsistent with the Director of Finance and Administration's duties under this Law.
- (3) With the approval of the General Manager, the Director of Finance and Administration may assign the performance of any of the duties or functions of the Director of Finance and Administration to any officer, employee, contractor or agent of the Opaskwayak Cree Nation, but this assignment does not relieve the Director of Finance and Administration of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

- 20.(1) If the Opaskwayak Cree Nation is collecting local revenues, the Council must appoint a person as Tax Administrator of the Opaskwayak Cree Nation and may set the terms and conditions of that appointment.
- (2) Reporting to the Director of Finance and Administration, the Tax Administrator is responsible for performing the Tax Administrator's duties or functions under the Opaskwayak Cree Nation's local revenue laws, the Act and this Law.
 - (3) In addition to any duties or functions under the Opaskwayak Cree Nation's local revenue laws and the Act, the Tax Administrator is responsible for the following:
 - (a) to manage local revenues and the local revenue account on a day-to-day basis;
 - (b) to recommend to the Director of Finance and Administration the draft and amended budgets for the component of the annual budget respecting local revenues;



- (c) to recommend to the Director of Finance and Administration the local revenues components of the multi-year financial plan;
 - (d) on request, to provide advice to the General Manager, Director of Finance and Administration, Finance and Administration committee and the Council respecting local revenues matters;
 - (e) to monitor compliance with the Act, the Opaskwayak Cree Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
 - (f) to perform any other duties of the Tax Administrator under this Law.
- (4) With the approval of the General Manager, the Tax Administrator may assign the performance of any of the duties or functions of the Tax Administrator to any officer, employee, contractor or agent of the Opaskwayak Cree Nation, but this assignment does not relieve the Tax Administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

- 21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the Opaskwayak Cree Nation.
- (2) The organization chart under subsection (1) must include the following information:
- (a) all governance, management and administrative systems of the Opaskwayak Cree Nation;
 - (b) the organization of the systems described in paragraph (a), including the linkages between them;
 - (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
 - (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Administration Committee and all other committees of the Council and the Opaskwayak Cree Nation,
 - (ii) the General Manager, the Director of Finance and Administration, the Tax Administrator and other officers of the Opaskwayak Cree Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).
- (3) On request, the General Manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the Opaskwayak Cree Nation and a member of the Opaskwayak Cree Nation.
- (4) In the course of discharging his or her responsibilities under this Law, the General Manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.
- (5) The Council must take all reasonable steps to ensure that the Opaskwayak Cree Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Opaskwayak Cree Nation.



DIVISION 4 - Conduct Expectations

Conduct of Councillors

- 22.(1)** When exercising a power, duty or responsibility relating to the financial administration of the Opaskwayak Cree Nation, a councillor must
- (a) comply with this Law, the Act, any other applicable Opaskwayak Cree Nation law and any applicable standards;
 - (b) act honestly, in good faith and in the best interests of the Opaskwayak Cree Nation;
 - (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
 - (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.
- (2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

- 23.(1)** This section applies to
- (a) an officer, employee, contractor and agent of the Opaskwayak Cree Nation;
 - (b) a person acting under the delegated authority of the Council or the Opaskwayak Cree Nation; or
 - (c) a member of a committee of the Council or the Opaskwayak Cree Nation who is not a councillor.
- (2) If a person is exercising a power, duty or responsibility relating to the financial administration of the Opaskwayak Cree Nation, that person must
- (a) comply with this Law, the Act, any other applicable Opaskwayak Cree Nation law and any applicable standards;
 - (b) comply with all policies, procedures and directions of the Council; and
 - (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of the Opaskwayak Cree Nation;
 - (b) the terms of every contract of a contractor of the Opaskwayak Cree Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the Opaskwayak Cree Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;



- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the Opaskwayak Cree Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1)** The annual budget must encompass all the operations for which the Opaskwayak Cree Nation is responsible and must identify
- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
 - (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
 - (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.
- (2) The revenue category of moneys derived from the Opaskwayak Cree Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Opaskwayak Cree Nation's lands.
- (3) In subsection (2), "natural resources" means any material on or under the Opaskwayak Cree Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

- 27.(1)** On or before January 31 of each year, the Director of Finance and Administration must prepare and submit to the Finance and Administration Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.
- (2) On or before February 15 of each year, the Finance and Administration Committee must review



- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
 - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.
- (3) On or before March 31 of each year, the Council must review and approve the annual budget for the Opaskwayak Cree Nation for the next fiscal year.
- (4) On or before June 15 of each year, the Director of Finance and Administration must prepare and submit to the Finance and Administration Committee for review a draft amendment of the component of the annual budget respecting the Opaskwayak Cree Nation's local revenues.
- (5) On or before June 30 of each year, the Finance and Administration Committee must review the draft amendment of the component of the annual budget respecting the Opaskwayak Cree Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.
- (6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the Opaskwayak Cree Nation's local revenues.

Additional Requirements for Budget Deficits

- 28.** If a draft annual budget contains a proposed deficit, the Council must ensure that
- (a) no portion of the proposed deficit originates in or relates to local revenues;
 - (b) the multi-year financial plan of the Opaskwayak Cree Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
 - (c) the deficit does not have a negative impact on the credit worthiness of the Opaskwayak Cree Nation.

Amendments to Annual Budgets

- 29.(1)** The annual budget of the Opaskwayak Cree Nation must not be changed without the approval of the Council.
- (2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the Opaskwayak Cree Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Opaskwayak Cree Nation.

Local Revenues Budget Requirements

- 30.** Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

- 31.(1)** The Council must establish policies or procedures or give directions respecting the means by which members of the Opaskwayak Cree Nation must be informed about or involved in consideration of
- (a) the annual budget, including any component of the annual budget respecting the Opaskwayak Cree Nation's local revenues;
 - (b) the multi-year financial plan; and
 - (c) budget deficits or extraordinary expenditures.



- (2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:
 - (a) the multi-year financial plan;
 - (b) the annual budget; and
 - (c) an amendment to the annual budget.
- (3) Members of the Opaskwayak Cree Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

- 32.(1) No account may be opened for the receipt and deposit of money of the Opaskwayak Cree Nation unless the account is
 - (a) in the name of the Opaskwayak Cree Nation;
 - (b) opened in a financial institution; and
 - (c) authorized by the General Manager or the Director of Finance and Administration.
- (2) The Opaskwayak Cree Nation must establish the following accounts in a financial institution:
 - (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
 - (b) a local revenue account for money from local revenues;
 - (c) a trust account if the Opaskwayak Cree Nation has money held in trust;
 - (d) a land and resources account for money from revenues from the Opaskwayak Cree Nation's lands; and
 - (e) a tangible capital asset reserve account for money set aside for purposes of section 90.
- (3) The Opaskwayak Cree Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Opaskwayak Cree Nation's financial assets.

Accounts Management

- 33.(1) The Director of Finance and Administration must ensure the safekeeping of all money received by the Opaskwayak Cree Nation.
- (2) The Director of Finance and Administration
 - (a) must deposit all money received by the Opaskwayak Cree Nation as soon as practicable into the appropriate accounts described in section 32; and
 - (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

- 34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.



- (2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.
- (3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

- 35.(1) The Opaskwayak Cree Nation must not enter into an agreement or undertaking that requires the Opaskwayak Cree Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

- 36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.
- (2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

- 37.(1) The General Manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another Opaskwayak Cree Nation law.
- (2) The Council must establish policies and procedures to authorize expenditures under subsection (1).
- (3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.
- (4) Subsection (1) does not give the General Manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.
- (5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

- 38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.
- (2) The total amount expended by the Opaskwayak Cree Nation in relation to an appropriation must not exceed the amount specified in the budget for the Opaskwayak Cree Nation for that appropriation.
- (3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

- 39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.
- (2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be
 - (a) charged against a suitable appropriation for the following fiscal year; and
 - (b) reported in the financial statements for the fiscal year in which the liability was incurred.



Requisitions for Payment

- 40.(1)** No money may be paid out of any account without a requisition for payment as required under this section.
- (2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.
 - (3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.
 - (4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.
 - (5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.
 - (6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is
 - (a) in accordance with the appropriation identified in the certified statement; or
 - (b) allowed without the authority of an appropriation under this Law.
 - (7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that
 - (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
 - (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.
 - (8) The General Manager or the Director of Finance and Administration must authorize payment out of, or sign a requisition for payment from, a trust account.
 - (9) The Tax Administrator must authorize payment out of a local revenue account.
 - (10) Subject to subsection (9), the General Manager or Director of Finance and Administration may authorize a payment out of, or sign a requisition for payment from, any appropriation.
 - (11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

- 41.** Payments by the Opaskwayak Cree Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the General Manager or the Director of Finance and Administration.



DIVISION 4 - General Matters

Advances

- 42.(1) The General Manager or the Director of Finance and Administration may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.
- (2) The Tax Administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the Opaskwayak Cree Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

- 44.(1) Money received by the Opaskwayak Cree Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with
- (a) the agreement under which the deposit has been paid; and
 - (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.
- (2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

- 45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).
- (2) All interest earned on
- (a) a trust account must be retained in that account;
 - (b) the local revenue account must be retained in that account; and
 - (c) the tangible capital asset reserve account must be retained in that account.
- (3) Subject to the *Interest Act*, the Opaskwayak Cree Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Opaskwayak Cree Nation that are overdue.

Refunds

- 46.(1) Money received by the Opaskwayak Cree Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.
- (2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the Opaskwayak Cree Nation may be written off
- (a) if approved by the Council; or



- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the Opaskwayak Cree Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

- 49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).
- (2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.
- (3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

- 50.(1) Except as specifically authorized in this Law or in a local revenue law, the Opaskwayak Cree Nation must not borrow money or grant security.
- (2) Subject to this Law, if the Opaskwayak Cree Nation is authorized in this Law to borrow money or grant security, the Council may authorize the Director of Finance and Administration to borrow money or grant security in the name of the Opaskwayak Cree Nation
 - (a) as specifically approved by the Council; or
 - (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

- 51.(1) The Opaskwayak Cree Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.
- (2) The Opaskwayak Cree Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.
- (3) The Opaskwayak Cree Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Opaskwayak Cree Nation.

Financial Agreements

- 52.(1) The Opaskwayak Cree Nation may enter into the following agreements in the name of the Opaskwayak Cree Nation:
 - (a) for the purpose of efficient management of the Opaskwayak Cree Nation's financial assets, agreements with financial institutions and related services agreements; and
 - (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Opaskwayak Cree Nation's financial assets, agreements with



financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

- (2) Unless otherwise specified by the Council, the Director of Finance and Administration may enter into any agreements referred to in subsection (1) on behalf of the Opaskwayak Cree Nation.

Borrowing for Authorized Expenditures

- 53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Director of Finance and Administration recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Opaskwayak Cree Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.
- (2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

- 54.(1) This section applies if the Opaskwayak Cree Nation is a borrowing member.
- (2) If the Opaskwayak Cree Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the Opaskwayak Cree Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.
- (3) The Opaskwayak Cree Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.
- (4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.
- (5) Money borrowed by the Opaskwayak Cree Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

- 55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the Opaskwayak Cree Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).
- (2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.
- (3) Members of the Opaskwayak Cree Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the Opaskwayak Cree Nation may borrow money that is required for the repayment or refinancing of any debt of the Opaskwayak Cree Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

- 57.(1) Subject to this section and any local revenue law, money borrowed by the Opaskwayak Cree Nation for a specific purpose must not be used for any other purpose.



- (2) All or some of the money borrowed for a specific purpose by the Opaskwayak Cree Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.
- (3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

- 58.(1) Subject to subsection (2), a security granted by the Opaskwayak Cree Nation must be signed by a councillor designated by the Council and by either the General Manager or the Director of Finance and Administration.
- (2) A security granted by the Opaskwayak Cree Nation in respect of local revenues must be signed by a councillor designated by the Council and by the Tax Administrator.

Operational Controls

- 59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Opaskwayak Cree Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

- 60.(1) Subject to subsections (2) and (3), the Opaskwayak Cree Nation must not
 - (a) carry on business as a proprietor;
 - (b) acquire an interest in a partnership as a general partner; or
 - (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.
- (2) The Opaskwayak Cree Nation may carry on a business that
 - (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
 - (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the Opaskwayak Cree Nation's lands or lands owned in fee simple by, or in trust for, the Opaskwayak Cree Nation, or
 - (ii) any other property of the Opaskwayak Cree Nation.
- (3) The Opaskwayak Cree Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities
 - (a) do not result in a material liability for the Opaskwayak Cree Nation; or
 - (b) do not otherwise expose the Opaskwayak Cree Nation's financial assets, property or resources to significant risk.
- (4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

- 61.(1) The Opaskwayak Cree Nation must not give a guarantee unless the Council has considered the report of the Director of Finance and Administration under subsection (2).



- (2) Before the Council authorizes a guarantee under subsection (1), the Director of Finance and Administration must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the Opaskwayak Cree Nation to honour the guarantee should it be required to do so.
- (3) The Opaskwayak Cree Nation must not give an indemnity unless it is
 - (a) authorized under section 105;
 - (b) necessary and incidental to and included in another agreement to which the Opaskwayak Cree Nation is a party; or
 - (c) in relation to a security granted by the Opaskwayak Cree Nation that is authorized under this Law or another Opaskwayak Cree Nation law.
- (4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:
 - (a) specifying circumstances under which an indemnity may be given without Council approval;
 - (b) designating the persons who may give an indemnity on behalf of the Opaskwayak Cree Nation and specifying the maximum amount of any indemnity which may be given by them;
 - (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
 - (d) specifying the records to be maintained of all guarantees and indemnities given by the Opaskwayak Cree Nation.

Authority to Invest

- 62.(1) Except as specifically authorized in this Law or another Opaskwayak Cree Nation law, the Opaskwayak Cree Nation must not invest the Opaskwayak Cree Nation's financial assets.
- (2) If the Opaskwayak Cree Nation is authorized in this Law to invest the Opaskwayak Cree Nation's financial assets, the Council may authorize the Director of Finance and Administration to invest the Opaskwayak Cree Nation's financial assets
 - (a) as specifically approved by the Council; or
 - (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

- 63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the Opaskwayak Cree Nation in one or more of the following:
 - (a) securities issued or guaranteed by Canada, a province or the United States of America;
 - (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
 - (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
 - (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
 - (e) any investments a trustee may make under an enactment of a province relating to trustees; or



- (f) any other investments or class of investments prescribed by a regulation under the Act.
- (2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Opaskwayak Cree Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the Opaskwayak Cree Nation's lands are located.
- (3) If the Opaskwayak Cree Nation has established an investment account under section 32, the Opaskwayak Cree Nation may invest money in that account in
 - (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Opaskwayak Cree Nation is a shareholder;
 - (b) a trust in which the Opaskwayak Cree Nation is a beneficiary;
 - (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
 - (d) a limited partnership in which the Opaskwayak Cree Nation is a partner; or
 - (e) a member investment program described in section 64.
- (4) Despite any other provision in this section, the Opaskwayak Cree Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:
 - (a) government transfer funds;
 - (b) local revenues; and
 - (c) other revenues, if the Opaskwayak Cree Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

- 64.(1)** The Opaskwayak Cree Nation may only make a loan to a member of the Opaskwayak Cree Nation or to an entity in which a member of the Opaskwayak Cree Nation has an interest if the loan is made from a program of the Opaskwayak Cree Nation that has been approved by the Council and that meets the requirements of this section.
- (2) Before the Council establishes a program under this section, the Director of Finance and Administration must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.
 - (3) A program referred to in subsection (1) must satisfy the following criteria:
 - (a) the program must be universally available to all members of the Opaskwayak Cree Nation;
 - (b) the terms and conditions of the program must be published and accessible to all members of the Opaskwayak Cree Nation;
 - (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and



- (iv) repayments of principal and interest on the loans; and
 - (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.
- (4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

- 65.(1) If the Opaskwayak Cree Nation is authorized to make an investment or loan under this Law, the Director of Finance and Administration may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.
- (2) If the Opaskwayak Cree Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

- 66.(1) Annually, and more often if necessary, the General Manager must identify and assess any significant risks to the Opaskwayak Cree Nation's financial assets, the Opaskwayak Cree Nation's tangible capital assets as defined in Part V and the operations of the Opaskwayak Cree Nation.
- (2) Annually, and more often if necessary, the General Manager must report to the Finance and Administration Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

- 67.(1) On recommendation of the Finance and Administration Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the Opaskwayak Cree Nation.
- (2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

- 68.(1) In this section:
 - "fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;
 - "fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and
 - "misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.
- (2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the Opaskwayak Cree Nation:



- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the Opaskwayak Cree Nation must comply with GAAP.

Separate Accounting

- 70.(1) The Director of Finance and Administration must account for local revenues of the Opaskwayak Cree Nation separately from other moneys of the Opaskwayak Cree Nation.
- (2) If the Opaskwayak Cree Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Director of Finance and Administration must
- (a) account for all other revenues of the Opaskwayak Cree Nation separately from other moneys of the Opaskwayak Cree Nation; and
 - (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

- 71.(1) At the end of each month, the Director of Finance and Administration must prepare financial information respecting the financial affairs of the Opaskwayak Cree Nation in the form and with the content approved by the Council on the recommendation of the Finance and Administration Committee.
- (2) The Director of Finance and Administration must provide the financial information in subsection (1) to the Council and the Finance and Administration Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

- 72.(1) At the end of each quarter of the fiscal year, the Director of Finance and Administration must prepare financial statements for the Opaskwayak Cree Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Administration Committee.
- (2) The Director of Finance and Administration must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Administration Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.
- (3) The quarterly financial statements in subsection (1) must be
- (a) reviewed by the Finance and Administration Committee and recommended to Council for approval; and
 - (b) reviewed and approved by the Council.

Annual Financial Statements

- 73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).



- (2) At the end of each fiscal year the Director of Finance and Administration must prepare the annual financial statements of the Opaskwayak Cree Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.
- (3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Administration Committee.
- (4) The annual financial statements must include the following information:
 - (a) the financial information of the Opaskwayak Cree Nation for the fiscal year; and
 - (b) the revenue categories for the Opaskwayak Cree Nation's lands referred to in subsection 26(2).
- (5) The Director of Finance and Administration must provide draft annual financial statements to the Finance and Administration Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.
- (6) The Finance and Administration Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

- 74.(1) The Director of Finance and Administration must prepare separate annual financial statements respecting the Opaskwayak Cree Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.
- (2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.
 - (3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.
 - (4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the Opaskwayak Cree Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the Opaskwayak Cree Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The Director of Finance and Administration must prepare the following special purpose reports:
- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
 - (b) a report setting out the information required in section 10;
 - (c) a report setting out all debts or obligations forgiven by the Opaskwayak Cree Nation;
 - (d) a report setting out the information required in paragraph 64(3)(c);
 - (e) if the Opaskwayak Cree Nation has a land code in force, a report setting out moneys of the Opaskwayak Cree Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
 - (f) any other report required under the Act or an agreement.



Appointment of Auditor

- 76.(1) The Opaskwayak Cree Nation must appoint an auditor for each fiscal year to hold office until the later of
- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
 - (b) the date the auditor's successor is appointed.
- (2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Administration Committee and must include the auditor's obligation
- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
 - (b) to identify in writing consequential non-compliance matters.
- (3) To be eligible for appointment as the auditor of the Opaskwayak Cree Nation, an auditor must
- (a) be independent of the Opaskwayak Cree Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the Opaskwayak Cree Nation are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
- (a) advise the Opaskwayak Cree Nation in writing of the circumstances; and
 - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

- 77.(1) To conduct an audit of the annual financial statements of the Opaskwayak Cree Nation, the auditor must be given access to
- (a) all records of the Opaskwayak Cree Nation for examination or inspection and given copies of these records on request; and
 - (b) any councillor, officer, employee, contractor or agent of the Opaskwayak Cree Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
 - (b) provide the auditor with full information and explanation about the affairs of the Opaskwayak Cree Nation as necessary for the performance of the auditor's duties.



- (3) The auditor must be given notice of
 - (a) every meeting of the Finance and Administration Committee; and
 - (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.
- (4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the Opaskwayak Cree Nation.
- (5) The auditor may communicate with the Finance and Administration Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.
- (6) The auditor may be excluded from all or any part of a meeting of the Finance and Administration Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

- 78.(1) The annual financial statements of the Opaskwayak Cree Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.
- (2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.
- (3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.
- (4) When conducting the audit, the auditor must provide
 - (a) an audit opinion of the annual financial statements; and
 - (b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

- 79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).
- (2) The audited annual financial statements must be provided to the Finance and Administration Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.
- (3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

- 80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must
 - (a) be approved by the Council;
 - (b) be signed by



- (i) the Chief of the Opaskwayak Cree Nation or the Council chair,
 - (ii) the chair of the Finance and Administration Committee, and
 - (iii) the Director of Finance and Administration; and
- (c) include the auditor's audit report of the annual financial statements.
- (2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the Opaskwayak Cree Nation at the principal administrative offices of the Opaskwayak Cree Nation during normal business hours.
- (3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the Opaskwayak Cree Nation during normal business hours:
 - (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
 - (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

- 81.(1)** Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the Opaskwayak Cree Nation for the previous fiscal year.
- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the Opaskwayak Cree Nation;
 - (b) a progress report on any established financial objectives and performance measures of the Opaskwayak Cree Nation;
 - (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.
 - (3) The General Manager must provide the annual report referred to in subsection (1)
 - (a) to a member of the Opaskwayak Cree Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the Opaskwayak Cree Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the Opaskwayak Cree Nation is a borrowing member.
 - (4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the Opaskwayak Cree Nation including requiring
 - (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and



- (b) the General Manager to report quarterly to the Finance and Administration Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

- 82.(1) All records that are produced by or on behalf of the Opaskwayak Cree Nation or kept, used or received by any person on behalf of the Opaskwayak Cree Nation are the property of the Opaskwayak Cree Nation.
- (2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Opaskwayak Cree Nation.

Operations Manual

- 83.(1) The General Manager must prepare and maintain a current operations manual respecting every element of the Opaskwayak Cree Nation's administrative systems, including any financial administration systems referred to in this Law.
- (2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Administration Committee and all other Council committees and officers and employees of the Opaskwayak Cree Nation.
- (3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Opaskwayak Cree Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

- 84.(1) The General Manager must ensure that the Opaskwayak Cree Nation prepares, maintains, stores and keeps secure all of the Opaskwayak Cree Nation's records that are required under this Law or any other applicable law.
- (2) The Opaskwayak Cree Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.
- (3) All financial records of the Opaskwayak Cree Nation must be stored for at least seven (7) years after they were created.
- (4) The Council must establish policies and procedures or give directions respecting access of any persons to Opaskwayak Cree Nation's records.

Confidentiality of Information

- 85.(1) No person may be given access to the Opaskwayak Cree Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.
- (2) All persons who have access to the Opaskwayak Cree Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

- 86.(1) The Tax Administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Opaskwayak Cree Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.



- (2) If the Opaskwayak Cree Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Director of Finance and Administration must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the Opaskwayak Cree Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the Opaskwayak Cree Nation in its operations to ensure the integrity of the Opaskwayak Cree Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the Opaskwayak Cree Nation's tangible capital assets and any other major capital projects funded by local revenues in which the Opaskwayak Cree Nation or its related bodies are investors;

"Opaskwayak Cree Nation's tangible capital assets" means all non-financial assets of the Opaskwayak Cree Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the Opaskwayak Cree Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the Opaskwayak Cree Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that
- (a) the Opaskwayak Cree Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
 - (b) the rehabilitation or replacement of the Opaskwayak Cree Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
 - (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the Opaskwayak Cree Nation's lands are located.



Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Administration Committee meeting, the General Manager must report on the following subjects:
- (a) year to date borrowings, loans and payments in respect of each capital project;
 - (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
 - (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

- 92.(1) The General Manager must establish and keep current a register of all the Opaskwayak Cree Nation's tangible capital assets that identifies each of these assets and includes the following information:
- (a) location and purpose of the asset;
 - (b) ownership and restrictions over ownership of the asset;
 - (c) year of acquisition;
 - (d) last inspection date of the asset;
 - (e) expected life of the asset at the time of acquisition;
 - (f) assessment of condition of the asset and its remaining useful life;
 - (g) estimated residual value of the asset;
 - (h) insurance coverage for the asset; and
 - (i) any other information required by the Council.
- (2) On or before November 30 of each year, the General Manager must arrange for the inspection and review of the state of each of the Opaskwayak Cree Nation's tangible capital assets to establish or update information respecting the following matters:
- (a) its present use;
 - (b) its condition and state of repair;
 - (c) its suitability for its present use;
 - (d) its estimated remaining life;
 - (e) its estimated replacement cost;
 - (f) estimated dates and costs of its required future rehabilitation;



- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the Director of Finance and Administration must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Opaskwayak Cree Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the Opaskwayak Cree Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the Opaskwayak Cree Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the Opaskwayak Cree Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Administration Committee

- 93.(1) On or before January 15 of each year, the Finance and Administration Committee must review the information, schedules and budget prepared under section 92 for the following purposes:
- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
 - (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
 - (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.
- (2) On or before January 15 of each year, the Finance and Administration Committee must review any plans for new construction of the Opaskwayak Cree Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.



Capital Projects – Contracts and Tenders

- 94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:
- (a) project planning, design, engineering, safety and environmental requirements;
 - (b) project costing, budgeting, financing and approval;
 - (c) project and contractor bidding requirements;
 - (d) tender, contract form and contract acceptance;
 - (e) course of construction insurance;
 - (f) project performance guarantees and bonding;
 - (g) project control, including contract management; and
 - (h) holdbacks, work approvals, payment and audit procedures.
- (2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The General Manager may retain the services of a professional engineer or other consultant to assist the General Manager, Finance and Administration Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the Opaskwayak Cree Nation respecting capital projects; or
 - (b) the involvement of members of the Opaskwayak Cree Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

- 97.(1) If the Opaskwayak Cree Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the Opaskwayak Cree Nation must comply with all the applicable Board standards.
- (2) If the Council becomes aware that the Opaskwayak Cree Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the Opaskwayak Cree Nation into compliance with the Board standard.

Delegated Authority on Intervention

- 98.(1) Without limiting section 53 of the Act, if
- (a) the Opaskwayak Cree Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and



- (b) the Board gives notice to the Opaskwayak Cree Nation under section 53 of the Act that third-party management of the Opaskwayak Cree Nation's local revenues is required, the Council of the Opaskwayak Cree Nation delegates to the Board
 - (i) the powers and authorities described in subsection 53(2) of the Act, and
 - (ii) any other of the Council's powers required to give effect to third-party management of the Opaskwayak Cree Nation's local revenues and local revenue account under the Act.
- (2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if
 - (a) the Opaskwayak Cree Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
 - (b) the Board gives notice to the Opaskwayak Cree Nation under section 53 of the Act that third-party management of the Opaskwayak Cree Nation's other revenues is required, the Council of the Opaskwayak Cree Nation delegates to the Board
 - (i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
 - (ii) any other of the Council's powers required to give effect to third-party management of the Opaskwayak Cree Nation's other revenues under the Act.

Land Management Obligations

- 99.(1) If the Opaskwayak Cree Nation has a land code under the First Nations *Land Management Act*, the Opaskwayak Cree Nation must comply with the First Nations *Land Management Act* and any land code made by the Opaskwayak Cree Nation as required or permitted under that Act.
- (2) If the Opaskwayak Cree Nation has a land code under the First Nations *Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the Opaskwayak Cree Nation's land code for being accountable to members of the Opaskwayak Cree Nation for the management of the Opaskwayak Cree Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the First Nations *Land Management Act*.

Oil and Gas Obligations

- 100. If the Opaskwayak Cree Nation has a financial code under the First Nations *Oil and Gas and Moneys Management Act*, the Opaskwayak Cree Nation must comply with that Act and any financial code made by the Opaskwayak Cree Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

- 101.(1) Subject to subsections (2) and (3), if any person has reason to believe that
 - (a) an expenditure, liability or other transaction of the Opaskwayak Cree Nation is not authorized by or under this Law or another Opaskwayak Cree Nation law,
 - (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Opaskwayak Cree Nation,
 - (c) a provision of this Law has been contravened, or
 - (d) a person has failed to comply with the Schedule that forms part of this Law,the person may disclose the circumstances to the chair of the Finance and Administration Committee.



- (2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Administration Committee.
- (3) If an officer, employee, contractor or agent of the Opaskwayak Cree Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the General Manager or the chair of the Finance and Administration Committee.

Inquiry into Report

- 102.(1) If a report is made to the General Manager under subsection 101(3), the General Manager must inquire into the circumstances reported and report the findings to the Finance and Administration Committee as soon as practicable.
- (2) If a report is made to the chair of the Finance and Administration Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Administration Committee as soon as practicable.
- (3) The Finance and Administration Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Administration Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

- 103.(1) All reasonable steps must be taken by the General Manager, the members of the Finance and Administration Committee and the councillors to ensure that the identity of the person who makes a report under section 10 is kept confidential to the extent practicable in all the circumstances.
- (2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the Opaskwayak Cree Nation or by a councillor, officer, employee, contractor or agent of the Opaskwayak Cree Nation as a result of making that report.
- (3) The General Manager and the chair of the Finance and Administration Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.
- (4) The Council must establish policies or procedures or give directions
 - (a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;
 - (b) for the inquiry or investigation into reports made under section 101; and
 - (c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

- 104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the Opaskwayak Cree Nation's local revenue law is personally liable to the Opaskwayak Cree Nation for that amount.
- (2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the Opaskwayak Cree Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.
- (3) An amount owed to the Opaskwayak Cree Nation under subsection (1) may be recovered for the Opaskwayak Cree Nation by the Opaskwayak Cree Nation, a member of the Opaskwayak Cree



Nation or a person who holds a security under a borrowing made by the Opaskwayak Cree Nation.

- (4) It is a good defence to any action brought against an officer or employee of the Opaskwayak Cree Nation for unauthorized expenditure, investment or use of the Opaskwayak Cree Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

“indemnify” means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the Opaskwayak Cree Nation.

- (2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.
- (3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Administration Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the Opaskwayak Cree Nation; and
 - (b) to identify any amendments to this Law that may better serve this objective.
- (2) The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the Opaskwayak Cree Nation respecting any proposed amendment of this Law; or
 - (b) the involvement of members of the Opaskwayak Cree Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the Opaskwayak Cree Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the Opaskwayak Cree Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.



Provision of Law to First Nations Finance Authority

107. If the Opaskwayak Cree Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108.(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-80, and 86 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subjection to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority

THIS LAW IS HEREBY DULY ENACTED by Council on the 1 day of December, 2016 at Opaskwayak Cree Nation, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

Chief

Vice-Chief

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

- (2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.
- (3) Sections 3 and 5 of this Law apply to this Schedule.
- (4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

- 2.(1)** In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

- (2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

- (3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

- (4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the Opaskwayak Cree Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.



PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the Opaskwayak Cree Nation and, where applicable, to all members of Council committees.

General Obligations

- 4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.
- (2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

- 5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under
- (a) a certificate of possession under the *Indian Act*; or
 - (b) the Opaskwayak Cree Nation’s traditional land holding system pursuant to a band council resolution.
- (2) A councillor must file a written disclosure of the following information with the General Manager:
- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
 - (b) the employer of the councillor and the councillor’s spouse;
 - (c) real property owned by the councillor or the councillor’s spouse; and
 - (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).
- (3) A councillor must file a written disclosure under subsection (2) on the following occasions:
- (a) within thirty (30) days of being elected to the Council;
 - (b) as soon as practical after a material change in the information previously disclosed; and
 - (c) on April 15 of each year that the councillor holds office.
- (4) The General Manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.
- (5) On request of a member of the Opaskwayak Cree Nation or any person engaged in any aspect of the financial administration of the Opaskwayak Cree Nation, the General Manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

- 6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor’s powers or performance of the councillor’s duties or functions.
- (2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit



- (a) would be considered within
 - (i) normal protocol exchanges or social obligations associated with the councillor's office,
 - (ii) normal exchanges common to business relationships, or
 - (iii) normal exchanges common at public cultural events of the Opaskwayak Cree Nation;
 - (b) is of nominal value;
 - (c) is given by a close friend or relative as an element of that relationship; or
 - (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the Opaskwayak Cree Nation to another person.
- (3) Where a gift with a value greater than _____ dollars (\$ _____) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the General Manager under section 5, and the gift must be treated as the property of the Opaskwayak Cree Nation.
- (4) Subsection (3) does not apply to a gift received during a public cultural event of the Opaskwayak Cree Nation.

Confidential Information

- 7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available
- (a) to members of the public; or
 - (b) to members of the Opaskwayak Cree Nation.
- (2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.
- (3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

- 8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.
- (2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.
- (3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.
- (4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.
- (5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.



Procedure for Undisclosed Conflict of Interest

- 9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.
- (2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).
- (3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).
- (4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

- 10.(1) This section applies to all members of Council committees.
- (2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to
 - (a) a councillor are considered to be references to a member of a Council committee; and
 - (b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the Opaskwayak Cree Nation.

General Obligations

- 12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the Opaskwayak Cree Nation.
- (2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.
- (3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.
- (4) The General Manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must
 - (a) disclose the circumstances in writing as soon as practical to the General Manager or, in the case of the General Manager, to the chair of the Finance and Administration Committee; and



- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the General Manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

- 14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.
- (2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit
 - (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the Opaskwayak Cree Nation;
 - (b) is of nominal value;
 - (c) is given by a close friend or relative as an element of that relationship; or
 - (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the Opaskwayak Cree Nation to another person.

Outside Employment and Business Interests

- 15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the General Manager or, in the case of the General Manager, to the chair of the Finance and Administration Committee.
- (2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

- 16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available
 - (a) to members of the public; or
 - (b) to members of the Opaskwayak Cree Nation.
- (2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.
- (3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

- 17.(1) Officers and employees must not use any personal property or services of the Opaskwayak Cree Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.



- (2) Officers and employees must not acquire any personal property of the Opaskwayak Cree Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

- 18.(1) This Part applies to all contractors of the Opaskwayak Cree Nation, other than a person who has an employment contract with the Opaskwayak Cree Nation.
- (2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the Opaskwayak Cree Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the Opaskwayak Cree Nation.

General Obligations

- 20.(1) A contractor must act at all times with integrity and honesty
- (a) in its dealings with the Opaskwayak Cree Nation; and
 - (b) in its dealing with any third party when the contractor is representing or acting on behalf of the Opaskwayak Cree Nation.
- (2) A contractor must not attempt to obtain preferential treatment from the Opaskwayak Cree Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.
- (3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the Opaskwayak Cree Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

- 21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.
- (2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.
- (3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the Opaskwayak Cree Nation and which the contractor becomes aware of while performing services for the Opaskwayak Cree Nation unless the Opaskwayak Cree Nation has determined not to pursue the opportunity.



First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the Opaskwayak Cree Nation in order to perform services for the Opaskwayak Cree Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



PAUINGASSI FIRST NATION
FINANCIAL ADMINISTRATION LAW
2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Pauingassi First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Pauingassi First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Pauingassi First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;



- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Pauingassi First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 23;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “multi-year financial plan” means the plan referred to in section 24;
- “officer” means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
 - (b) any corporation in which the First Nation has a material or controlling interest,
 - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
 - (d) a trust of the First Nation;



“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in subsection 72; and

“standards” means the standards established from time to time under the Act.

(3) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(4) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(5) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(3) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(4) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.



(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;



- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.



(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.



Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and



- (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;



- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;



- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;



- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer and other officers of the First Nation, and



(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(3) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(3) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;



- (b) comply with all policies, procedures and directions of the Council; and
 - (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (4) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of the First Nation;
 - (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (5) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and



- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(3) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(4) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.



Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(3) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(3) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a trust account if the First Nation has money held in trust;



- (c) a land and resources account for money from revenues from the First Nation's lands; and
- (d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(4) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.



(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.



(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(f) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with



- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(3) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

- (a) a trust account must be retained in that account; and
- (b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).



(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(3) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to



ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(3) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.



Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
 - (b) acquire an interest in a partnership as a general partner; or
 - (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.
- (4) The First Nation may carry on a business that
- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
 - (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(5) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(6) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(3) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(4) The First Nation must not give an indemnity unless it is



- (a) authorized under section 103;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(5) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.



(3) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(4) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 62.

(5) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,



(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;



“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 62(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.



Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must



- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council;



- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(3) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements of the First Nation for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.
- (3) The senior manager must provide the annual report referred to in subsection (1)
 - (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.
- (4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring
 - (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
 - (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.



DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.



Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;



- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;



- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(3) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(4) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,



- (iii) the estimated cost, including contingencies, of each proposed replacement project, and
- (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(3) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(3) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).



Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.



(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(3) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(4) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;
- (b) for the inquiry or investigation into reports made under section 98; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or



- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(3) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(4) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and

- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

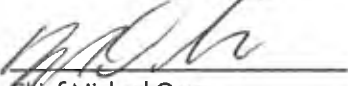


Coming into Force

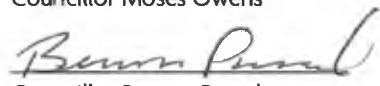
105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

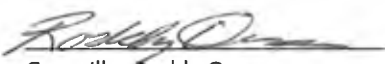
(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13 day of Feb, 2018, at PAUINGASSI, in the Province of MANITOBA at a duly called and conducted Council meeting at which the required quorum of 3 () members of Council was present throughout.


Chief Michael Owens


Councillor Moses Owens


Councillor Benson Pascal


Councillor Roddy Owens



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART VII - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART VIII - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(3) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(4) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.



(5) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(6) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

- (i) normal protocol exchanges or social obligations associated with the councillor's office,
- (ii) normal exchanges common to business relationships, or
- (iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(4) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART IX - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or



- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(3) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(4) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART X - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(3) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(4) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



PINE CREEK
FINANCIAL ADMINISTRATION LAW
2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Pine Creek considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the *Pine Creek* enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Pine Creek Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;



“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

“First Nation” means the Pine Creek;

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;

“First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

“First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;

“fiscal year” means the fiscal year of the First Nation set out in section 23;

“GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

“multi-year financial plan” means the plan referred to in section 24;

“officer” means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;



“special purpose report” means a report described in subsection 72; and

“standards” means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:



- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.



Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.



- (4) The Council must establish policies or procedures or give directions
 - (a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;
 - (b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
 - (c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).
- (5) If the Committee consists of
 - (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
 - (b) four (4) or more members, at least two (2) of the Committee members must be councillors.
- (6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (7) A Committee member may be removed from office by the Council if
 - (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
 - (b) the chair of the Committee recommends removal.
- (8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.
- (2) If Council appoints a non-councillor as chair of the Committee,
 - (a) Council must send to the chair notices and agendas of all council meetings;
 - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
 - (c) the chair may attend and speak at Council meetings.

Committee Procedures

14. (1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.
- (2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.



(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.



(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;



- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and



(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;



- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.



DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:



- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 23.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 24.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 25.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.



(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:



- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a trust account if the First Nation has money held in trust;
- (c) a land and resources account for money from revenues from the First Nation's lands; and
- (d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and
- (b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.



DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.



(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.



Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

- (a) a trust account must be retained in that account; and
- (b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.



(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.



(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).



Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.



(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 103;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;



- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:



- (a) the program must be universally available to all members of the First Nation;
 - (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
 - (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
 - (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.
- (4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.



Fraud Risks

66.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.



Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 62(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and



- (f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must



(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by



- (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements of the First Nation for the previous fiscal year; and
- (d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.



DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the



Revenue Management Implementation Regulations as amended by the Financing Secured by Other Revenues Regulations.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing,



planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:



- (a) its present use;
 - (b) its condition and state of repair;
 - (c) its suitability for its present use;
 - (d) its estimated remaining life;
 - (e) its estimated replacement cost;
 - (f) estimated dates and costs of its required future rehabilitation;
 - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the senior financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:



- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

- 93.** The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
 - (b) the involvement of members of the First Nation in consideration of capital projects.



PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(c) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that



- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;



- (b) for the inquiry or investigation into reports made under section 98; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

“indemnify” means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.



- (2) The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

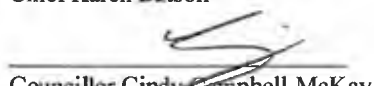
Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of February 2018, at Winnipeg, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of _____ () members of Council was present throughout.

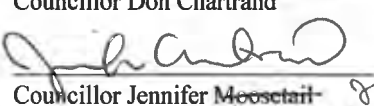

Chief Karen Batson


Councillor Cindy Campbell-McKay


Councillor Joe McKay Jr.

Councillor


Councillor Don Chartrand


Councillor Jennifer Moosetail Chartrand

Councillor



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests



- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.



(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or



- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



New Brunswick



ELSIPOGTOG FIRST NATION
FINANCIAL ADMINISTRATION LAW
2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Elsipogtog First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Elsipogtog First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Elsipogtog First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;



- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Elsipogtog First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 23;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “multi-year financial plan” means the plan referred to in section 24;
- “officer” means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
 - (b) any corporation in which the First Nation has a material or controlling interest,
 - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
 - (d) a trust of the First Nation;
- “senior financial officer” means the person appointed senior financial officer under section 19;
- “senior manager” means the person appointed senior manager under section 18;



“special purpose report” means a report described in subsection 72; and

“standards” means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:



- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.



Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.



- (4) The Council must establish policies or procedures or give directions
 - (a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;
 - (b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
 - (c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).
- (5) If the Committee consists of
 - (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
 - (b) four (4) or more members, at least two (2) of the Committee members must be councillors.
- (6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (7) A Committee member may be removed from office by the Council if
 - (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
 - (b) the chair of the Committee recommends removal.
- (8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

- 13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.
- (2) If Council appoints a non-councillor as chair of the Committee,
 - (a) Council must send to the chair notices and agendas of all council meetings;
 - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
 - (c) the chair may attend and speak at Council meetings.

Committee Procedures

- 14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.
- (2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.



(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.



(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;



- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and



(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;



- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.



DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:



- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 23.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 24.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 25.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.



(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:



- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a trust account if the First Nation has money held in trust;
- (c) a land and resources account for money from revenues from the First Nation's lands; and
- (d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and
- (b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.



DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.



(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.



Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

- (3) All interest earned on
 - (a) a trust account must be retained in that account; and
 - (b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.



(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.



(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).



Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.



(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 103;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;



- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:



- (a) the program must be universally available to all members of the First Nation;
 - (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
 - (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
 - (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.
- (4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.



Fraud Risks

66.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.



Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 62(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and



- (f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

- (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

- (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must



(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by



- (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
- (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements of the First Nation for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.
- (3) The senior manager must provide the annual report referred to in subsection (1)
- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.
- (4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring
- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
 - (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.



DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the



Revenue Management Implementation Regulations as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing,



planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:



- (a) its present use;
 - (b) its condition and state of repair;
 - (c) its suitability for its present use;
 - (d) its estimated remaining life;
 - (e) its estimated replacement cost;
 - (f) estimated dates and costs of its required future rehabilitation;
 - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the senior financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:



- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.



PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that



- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;



- (b) for the inquiry or investigation into reports made under section 98; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.



- (2) The Council must establish policies or procedures or give directions for
 - (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
 - (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.



Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of Jan, 2018, at Upper Kexton, in the Province of New Brunswick at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

Chief Arren Sock



Councillor Barry Augustine



Councillor Stephen Augustine



Councillor Dean Levi



Councillor Nathan Miller



Councillor Joseph James Millea



Councillor Jonathan Sock



Councillor Jonathan Augustine

Councillor Robert Francis



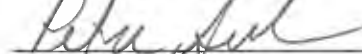
Councillor Robert Levi



Joseph Dwayne Millea



Councillor Joseph Simon



Councillor Peter Sock



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests



- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.



(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

- 11.** This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



TOBIQUE FIRST NATION

FINANCIAL ADMINISTRATION LAW

2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Tobique First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the *Tobique First Nation* enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Tobique First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;



- “Council” means the Council of the First Nation;
- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Tobique First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;



“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(3) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(4) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(5) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;



(e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(3) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(4) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.



- (3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

- 10.(1) In this section:



“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.



(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
- (b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
 - (b) it is a meeting with the auditor.
- (6) The Committee must meet



- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and
 - (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.
- (7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.
- (8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.
- (9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
 - (b) review draft annual budgets and recommend them to the Council for approval;
 - (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
 - (d) review the quarterly financial statements and recommend them to the Council for approval.
- (3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;



- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;



- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and



(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;



- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.



Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;



(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(3) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(3) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(4) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(5) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.



PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(3) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(4) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.



Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.



Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(3) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(3) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;



- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(4) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.



Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.



(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(3) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (3) All interest earned on
 - (a) a trust account must be retained in that account;
 - (b) the local revenue account must be retained in that account; and
 - (c) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off



- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(3) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(4) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.



(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(3) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.



Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(3) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not



- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.
- (4) The First Nation may carry on a business that
 - (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
 - (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.
- (5) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities
 - (a) do not result in a material liability for the First Nation; or
 - (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.
- (6) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(3) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

- (4) The First Nation must not give an indemnity unless it is
 - (a) authorized under section 105;
 - (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
 - (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(5) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:



- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(3) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(4) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in



- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(5) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and



(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and



“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit



the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
 - (b) to identify in writing consequential non-compliance matters.
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and



- (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.



Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.



(3) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(4) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and



- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.



Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.



Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;



- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(3) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(4) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and



- (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(3) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;



- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(3) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
 - (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

- 98.(1) Without limiting section 53 of the Act, if
- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
 - (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and



(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or



(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(3) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(4) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.



Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(3) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(4) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.



- (2) The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

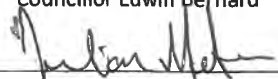
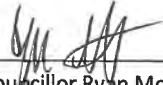
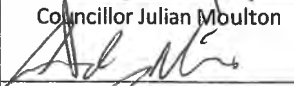
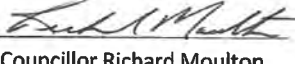
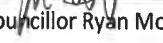
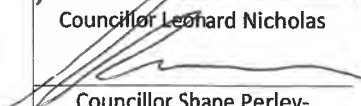
108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of January 2018, at Tobique First Nation in the Province of N.B. at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.


Chief Ross Perley



 Councillor Edwin Bernard	 Councillor James Bernard	 Councillor Shawn Deveau
 Councillor Julian Moulton	 Councillor Richard Moulton	 Councillor Ryan Moulton
 Councillor Leonard Nicholas	 Councillor Kim Perley	Councillor Tina Perley Martin
 Councillor Shane Perley- Dutcher	 Councillor Jasmine Pirie	Councillor Brad Sappier



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART VII - Interpretation

Interpretation

109.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

110.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART VIII - Councillors and Committee Members

Application

111. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

112.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

113.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(3) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(4) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and



(c) on April 15 of each year that the councillor holds office.

(5) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(6) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

114.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

115.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.



(4) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

116.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

117.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

118.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and



- (b) a Council meeting are considered to be references to a committee meeting.

PART IX - Officers and Employees

Application

- 119.** This Part applies to all officers and employees of the First Nation.

General Obligations

120.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

121. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

122.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;



- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

123.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

124.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(3) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(4) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

125.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.



PART X - Contractors

Application

126.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

127. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

128.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(3) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(4) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

129.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.



Business Opportunities

130. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

131. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



Ontario



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Kettle and Stony Point First Nation in the Province of Ontario,

***Anishinaabeg of Kettle & Stony Point First Nation
Annual Expenditure Law, 2018***

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**ANISHINAABEG OF KETTLE & STONY POINT FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Anishinaabeg of Kettle & Stony Point First Nation (also known as the Chippewas of Kettle & Stony Point First Nation) has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the Anishinaabeg of Kettle & Stony Point First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Anishinaabeg of Kettle & Stony Point First Nation duly enacts as follows:

1. This Law may be cited as the *Anishinaabeg of Kettle & Stony Point First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Annual Budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Law, 2015*; as amended by the *Anishinaabeg of Kettle and Stony Point First Nation Property Assessment Law Amending Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Anishinaabeg of Kettle & Stony Point First Nation, (also known as the Chippewas of Kettle & Stony Point First Nation) being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“Local Revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“Property Taxation Law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Anishinaabeg of Kettle & Stony Point First Nation Property Taxation Law, 2015*; as amended by the *Anishinaabeg of Kettle and Stony Point First Nation Property Taxation Law Amending Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2018, and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.



5. The expenditures made in the current year before this law is enacted are included in the annual budget and are authorized by this Law.
6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.
7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
8. Notwithstanding section 4 of this law, Council may at any time amend the annual budget by amending this law in accordance with Council procedure and requirements of the Act.
9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
- 12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.
(2) A reference to the Schedule is a reference to the Schedule to this Law.
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 7 day of May, 2018, at Kettle & Stony Point First Nation, in the Province of Ontario.

A quorum of Council consists of Five (5) members of Council.

Chief Thomas Bressette

Councillor Pete Cloud Sr.

Councillor Elizabeth J. Cloud

Councillor Bernard George

Councillor Lincoln Jackson

Councillor Jason Henry

Councillor A. David Henry

Councillor Marshall E. George

Councillor Brian Monague

Councillor Jane Manning



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|-----------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$741,429 |

TOTAL REVENUES	<u>\$741,429</u>
-----------------------	-------------------------

PART 2: EXPENDITURES

- | | |
|--|-----------|
| 1. General Government Expenditures | \$83,701 |
| a. Administrative | |
| 2. Protection Services | |
| a. Firefighting | \$71,362 |
| 3. Transportation | |
| a. Roads and Streets | \$231,413 |
| 4. Environment Health Services | |
| a. Water Purification and Supply | \$70,678 |
| b. Sewage Collection and Disposal | \$171,005 |
| c. Garbage Waste Collection and Disposal | \$105,856 |

- | | |
|------------------------|----------------|
| 5. Contingency Amounts | <u>\$7,414</u> |
|------------------------|----------------|

TOTAL EXPENDITURES	<u>\$741,429</u>
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PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|------------|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | <u>\$0</u> |

BALANCE	<u>\$0</u>
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Kettle and Stony Point First Nation in the Province of Ontario,

***Anishinaabeg of Kettle & Stony Point First Nation
Annual Rates Law, 2018***

Dated at Kamloops, British Columbia this 29th day of May, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**ANISHINAABEG OF KETTLE & STONY POINT FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Anishinaabeg of Kettle & Stony Point First Nation (also known as the Chippewas of Kettle & Stony Point First Nation) has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Anishinaabeg of Kettle & Stony Point First Nation duly enacts as follows:

1. This Law may be cited as the *Anishinaabeg of Kettle & Stony Point First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Law, 2015*; as amended by the *Anishinaabeg of Kettle and Stony Point First Nation Property Assessment Law Amending Law, 2016*;

“First Nation” means the Anishinaabeg of Kettle & Stony Point First Nation, (also known as the Chippewas of Kettle & Stony Point First Nation) being a band named in the schedule to the Act;

“Property Taxation Law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“Taxable Property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Anishinaabeg of Kettle & Stony Point First Nation Property Taxation Law, 2015*; as amended by the *Anishinaabeg of Kettle and Stony Point First Nation Property Taxation Law Amending Law, 2016*;

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.



8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7 day of May, 2018, at Kettle & Stony Point First Nation, in the Province of Ontario.

A quorum of Council consists of Five (5) members of Council.

Chief Thomas Bressette

Councillor Pete Cloud Sr.

Councillor Elizabeth J. Cloud

Councillor Bernard George

Councillor Lincoln Jackson

Councillor Jason Henry

Councillor A. David Henry

Councillor Marshall E. George

Councillor Brian Monague

Councillor Jane Manning



**SCHEDULE
TAX RATES**

Property Classification	Tax Rates (Rate per \$1000 of Assessed Value)
Residential	12.05439
Commercial	29.73593



CHAPLEAU CREE FIRST NATION
FINANCIAL ADMINISTRATION LAW
2018





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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Chapleau Cree First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Chapleau Cree First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Chapleau Cree First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;



- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Chapeau Cree First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 23;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “multi-year financial plan” means the plan referred to in section 24;
- “officer” means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
 - (b) any corporation in which the First Nation has a material or controlling interest,
 - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
 - (d) a trust of the First Nation;



“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in subsection 72; and

“standards” means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.



(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;



- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.



(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.



Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and



- (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;



- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;



- (e) to oversee and administer the contracts of the First Nation;
 - (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;
 - (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
 - (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
 - (i) to perform any other duties of the senior manager under this Law; and
 - (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.
- (3) The senior manager may assign the performance of any of the senior manager's duties or functions
- (a) to an officer or employee of the First Nation; and
 - (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;



- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer and other officers of the First Nation, and



(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;



- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
 - (a) the terms of employment or appointment of every officer or employee of the First Nation;
 - (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
 - (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and



- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before February 15 of each year, the Finance and Audit Committee must review
 - (a) the draft annual budget and recommend an annual budget to the Council for approval; and
 - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.



Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a trust account if the First Nation has money held in trust;



- (c) a land and resources account for money from revenues from the First Nation's lands; and
- (d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.



(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.



(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with



- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

- (3) All interest earned on
 - (a) a trust account must be retained in that account; and
 - (b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off
- (a) if approved by the Council; or
 - (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only
- (a) if approved by the Council; or
 - (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).



(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to



ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.



Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is



- (a) authorized under section 103;
 - (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
 - (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.
- (4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:
- (a) specifying circumstances under which an indemnity may be given without Council approval;
 - (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
 - (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
 - (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.



(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,



- (iii) subject to applicable privacy laws, the names of those receiving a loan, and
- (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.
- (4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;



“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 62(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.



Appointment of Auditor

- 73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of
- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
 - (b) the date the auditor's successor is appointed.
- (2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation
- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or
 - (b) to identify in writing consequential non-compliance matters.
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
- (a) advise the First Nation in writing of the circumstances; and
 - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

- 74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to
- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
 - (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must



- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council;



- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements of the First Nation for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.
- (3) The senior manager must provide the annual report referred to in subsection (1)
 - (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.



DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.



Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;



(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;



- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,



- (iii) the estimated cost, including contingencies, of each proposed replacement project, and
- (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).



Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.



(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or



- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and

- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.



Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

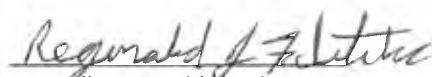
THIS LAW IS HEREBY DULY ENACTED by Council on the 3 day of May, 2018, at Chapleau, in the Province of ON at a duly called and conducted Council meeting at which the required quorum of 3 () members of Council was present throughout.

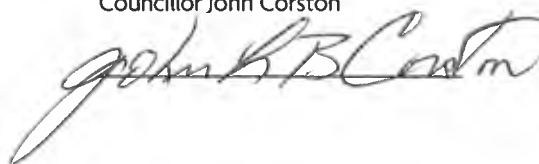

Chief Keith Corston

Councillor Marie Barsalou


Councillor Steven Caldwell

Councillor John Corston


Councillor Reginald Fletcher





SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's “private interests” means the individual's personal and business interests and include the personal and business interests of

- (a) the individual's spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual's spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.



(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

- (i) normal protocol exchanges or social obligations associated with the councillor's office,
- (ii) normal exchanges common to business relationships, or
- (iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or



- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Georgina Island First Nation in the Province of Ontario.

Chippewas of Georgina Island First Nation
Property Assessment Law, 2018

Dated at Kamloops, British Columbia this 12th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





May 22 2018

**CHIPPEWAS OF GEORGINA ISLAND FIRST NATION
PROPERTY ASSESSMENT LAW, 2018**

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Chippewas of Georgina Island First Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Chippewas of Georgina Island First Nation confirms that this Law has been presented and debated at three meetings of Chief and Council and more than one community meeting, and is validly enacted under the Chippewas of Georgina Island First Nation Chi-Naaknigewin (Constitution); and

D. The Council of the Chippewas of Georgina Island First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Chippewas of Georgina Island First Nation duly enacts as follows:



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PART I CITATION

Citation

1. This Law may be cited as the *Chippewas of Georgina Island First Nation Property Assessment Law, 2018*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means, in relation to an interest in land, the amount of money the fee simple of that interest, if unencumbered and held off the reserve, would realize if sold at arm’s length by a willing seller to a willing buyer, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule IV;

“Assessment Review Board” means a board established by Council in accordance with Part X;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll and a revised assessment roll prepared pursuant to this Law;

“assessor” means a person appointed by Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

“complainant” means a person who commences an appeal of an assessment under this Law;

“Council” has the meaning given to that term in the Act;

“eligible increase” has the meaning prescribed by the Province under the *Assessment Act* (Ontario);

“First Nation” means the Chippewas of Georgina Island First Nation, being a band named in the schedule to the Act;

“general reassessment” means the updating of assessments as a result of the application of a new valuation day under subsection 5(3) or 5(4);

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing, other than land, that is included in the definition of “land”, “real property” and “real estate” in the *Assessment Act* (Ontario) and any manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;



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“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VI;

“Notice of Hearing” means a notice containing the information set out in Schedule VIII;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VII;

“Order to Attend/Produce Documents” means an order containing the information set out in Schedule IX;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 33;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(1) for the purposes of assessment and taxation;

“Province” means the province of Ontario;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“secretary” means the secretary of the Assessment Review Board appointed under subsection 26(1);

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“Taxation Law” means the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*;

“Tax Notice” has the same meaning as under the Taxation Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(9)(a)), subparagraph (e.g. subparagraph 19(1)(b)(i)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph, subparagraph or Schedule of this Law, except where otherwise stated.



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PART III ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of land in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(3) For the period consisting of the three taxation years from 2018 to 2020, interests in land are valued as of January 1, 2016 and subsection (11) does not apply.

(4) For each period consisting of four taxation years subsequent to 2020, interests in land are valued as of January 1 of the year preceding the first of those four taxation years.

(5) Where an easement is appurtenant to any interest in land, it must be assessed in connection with and as part of the interest in land at the added value it gives to the interest in land as the dominant tenement, and the assessment of the interest in land that, as the servient tenement, is subject to the easement must be reduced accordingly.

(6) A restrictive covenant running with the interest in land must be deemed to be an easement within the meaning of subsection (5).

(7) The assessor must not make an assessment against the name of any deceased person, but, when the assessor is unable to ascertain the name of the person who should be assessed instead of the deceased person, the assessor may enter, instead of the name, the words "Representatives of A.B., deceased" (giving the name of the deceased person).

(8) Where a block of vacant land subdivided into lots is owned by the same person, it may be entered on the roll as so many acres of the original block or lot if the numbers and description of the lots into which it is subdivided are also entered on the roll.

(9) Except as otherwise provided in this Law, for the purposes of the assessment of interests in land the assessor must use

(a) the valuation methods, rates, rules, procedures and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules, procedures and practices used by assessors in the Province for conducting assessments off the reserve.

(10) On or before March 1 of every year or such other date prescribed by the Province from time to time under the *Assessment Act* (Ontario), every pipe line company that owns or operates a transmission pipe line located on the reserve must notify the assessor of the age, length and diameter of all of its transmission pipe lines located on the reserve as of January 1 of that year.



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(11) If the assessed value of an interest in land increases because of a general reassessment, the assessed value of the interest in land shall be reduced according to the following rules:

- (a) for the first taxation year to which the general reassessment applies, the assessed value of the interest in land is reduced by an amount equal to seventy-five percent (75%) of the eligible increase;
- (b) for the taxation year following the taxation year in paragraph (a), the assessed value of the interest in land is reduced by an amount equal to fifty percent (50%) of the eligible increase;
- (c) for the taxation year following the taxation year in paragraph (b), the assessed value of the interest in land is reduced by an amount equal to twenty-five percent (25%) of the eligible increase.

Classification

6.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The day as of which an interest in land must be classified for a taxation year is June 30 of the previous year.

(3) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class, including any subclasses, except as provided in subsection (4).

(4) The assessor must

- (a) assess interests in land according to the property classes established under this Law; and
- (b) where a property falls into two (2) or more property classes, determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

PART V

INFORMATION AND INSPECTIONS

Request for Information

7.(1) The assessor may send a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) A person who receives a Request under subsection (1) must, within the time set out in the Request, provide to the assessor all the information required that is within the person's knowledge and produce all the documents required that are within the person's possession or control.

(3) The assessor may apply to a court of competent jurisdiction for an order directing a person to comply with a request made under this section.

Inspections and Information

8.(1) The assessor, upon producing proper identification, must at all reasonable times and upon reasonable request be given free access to all land and to all parts of every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, for any purposes related to the assessment of that interest in land.

(2) Every adult person present when the assessor visits the land in the performance of his or her duties must upon request give to the assessor all the information in his or her knowledge that will assist the assessor to make a proper assessment of the land and improvements and to obtain the information the assessor requires with respect to any person whose name the assessor is required to enter on the assessment roll or concerning whom the assessor is required to obtain any information for the purpose of



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this Law.

(3) The assessor is not bound by any statement or information delivered under section 7 or this section nor does it excuse the assessor from making due inquiry to ascertain the correctness of the statement or information and, despite any such statement or information, the assessor may assess every person for the amount that the assessor believes to be just and correct and may omit from the assessment roll the person's name or any interest in land that the person claims to hold if the assessor has reason to believe that the person is not entitled to be placed on the roll or to be assessed for the interest in land.

PART VI

ASSESSMENT ROLL

Assessment Roll

9.(1) Except as provided in sections 17, 18 and 19, assessments of interests in land under this Law must be made annually at any time between January 1 and the second Tuesday following December 1.

(2) The assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law not later than the second Tuesday following December 1 of the year before the taxation year.

(3) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and address of the holder of the interest in land;
- (b) a description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land; and
- (f) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. On completion of an assessment roll and no later than the second Tuesday following December 1 in the year in which the assessments are made, the assessor must

- (a) certify in writing or electronically substantially in the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

Amendments to Assessment Roll

11.(1) Where the assessor amends the assessment roll under section 17, or amends the assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review Board, the assessor must

- (a) date and initial amendments made to the assessment roll, in writing or electronically, and
- (b) report the change or correction to Council.

(2) Where the assessor amends the assessment roll or creates a supplementary assessment roll under this Law, the changes are an integral part of the assessment roll and, except as provided in subsection 19(7), are deemed to be effective as of the date the assessment roll was certified under section 10.

(3) The assessor must not amend the assessment roll contrary to a decision of the Assessment Review Board or a court of competent jurisdiction.



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Validity of Assessment Roll

12. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite any
 - (i) omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) defect, error or misstatement in any notice required, or
 - (iii) omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection (1), the Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

- (a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration substantially in the form set out in Schedule III

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder and where directed by the tax administrator, the assessor must omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll.

(2) The tax administrator may direct the assessor as set out in subsection (1) if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(3) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that the assessor add his or her name to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under subsection (1), the assessor must enter the person's name and address on the assessment roll and provide copies of all Assessment Notices issued in respect of



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the assessable property.



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PART VII

ASSESSMENT NOTICES

Assessment Notice

16.(1) The assessor must, no later than fourteen (14) days before the assessment roll is completed, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Notwithstanding subsection (1), the assessor must mail the Assessment Notices on or before the day that the tax administrator mails the Tax Notices under the Taxation Law.

(3) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(4) Where a person named on the assessment roll provides the tax administrator with a written request that the Assessment Notice be delivered to the address stated in the request, the tax administrator must advise the assessor of the request and the assessor must thereafter deliver the Assessment Notice to the recipient at the requested address.

(5) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(6) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

PART VIII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Correction of Errors in the Assessment Roll

17.(1) Any time before the certification of the assessment roll under section 10, the assessor may correct any defect, error, omission or misstatement in any assessment and amend the roll accordingly.

(2) If prior to the end of the current taxation year or all or part of the preceding year, and as a result of an amendment to this Law or an amendment to any provincial legislation referred to under subsection 5(9),

(a) the classification of an interest in land is changed and taxes have been levied on the interest in land that exceed the amount of taxes that would have been levied if it had been classified in accordance with the change,

(b) an interest in land becomes exempt from taxation, or

(c) the method of determining the assessed value of an interest in land is changed,

then the assessor must make any assessment necessary to reflect the change and amend the assessment roll accordingly.

(3) The assessor may, at any time during the taxation year, correct any error in the assessment or classification of a property that has resulted from incorrect factual information about the property, and not from a change in opinion as to assessed value.

Omissions and Incorrect Exemptions

18.(1) If, after the assessment roll has been certified under section 10, the assessor is informed that

(a) an interest in land that is liable to assessment has been in whole or in part omitted from the assessment roll, or



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(b) an interest in land that is liable to taxation has been entered on the assessment roll as exempt from taxation,

for the current taxation year or for any part of either or both of the last two (2) preceding taxation years, and no taxes have been levied on that interest in land, the assessor must make any additional assessment necessary to rectify the omission.

(2) As an exception to subsection (1), if a court or tribunal has decided that the interest in land is not liable to taxation, the assessor must not make any additional assessment.

(3) For the purposes of subsection (1), “omitted” includes the invalidation or setting aside of an assessment by any court or assessment tribunal on any ground except that the interest in land is not liable to taxation.

(4) If subsection (1) applies with respect to an interest in land or a portion of an interest in land, the assessor, in addition to making an additional assessment, may also change the classification of the interest in land.

(5) If the assessor makes an assessment or changes a classification under this section, the assessor must make the appropriate changes

(a) on a supplementary assessment roll and forward the supplementary roll to the tax administrator at the earliest opportunity; and

(b) on the assessment roll for the next year, even if the day as of which land is valued for the next year is the same as for the current year.

Supplementary Assessments and Classifications

19.(1) If, after Assessment Notices have been given under subsection 16(1) and before the last day of the current taxation year,

(a) an increase in value occurs which results from the erection, alteration, enlargement or improvement of any building, structure, machinery, equipment or fixture or any portion thereof that commences to be used for any purpose, or

(b) land or a portion of land ceases

(i) to be exempt from taxation,

(ii) to be in the farm property class, or

(iii) to be classified in a subclass of land,

the assessor may make any additional assessment that may be necessary to reflect the change.

(2) If, during the taxation year or the period after June 30 in the preceding taxation year, a change event occurs that would change the property class applicable to all or part of an interest in land, the assessor may change the classification accordingly, including any subclass, for the current taxation year.

(3) For the purposes of subsection (2), “change event” includes

(a) a change in the use of all or part of the interest in land; and

(b) an act or omission that results in all or part of the interest in land ceasing to be in a property class.

(4) If subparagraphs (1)(b)(ii) applies to an interest in land or a portion of an interest in land, the assessor, in addition to making an additional assessment, may also change the classification of the interest in land.

(5) If the assessor makes an assessment or classification under this section, the assessor must make the appropriate changes



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- (a) on a supplementary assessment roll and forward the supplementary roll to the tax administrator at the earliest opportunity; and
 - (b) on the assessment roll for the next year, even if the day as of which the interest in land is valued for the next year is the same as for the current year.
- (6) If the assessor could have made an assessment or classification under this section but did not, the appropriate changes must be made on the assessment roll for the next year, even if the day as of which the interest in land is valued for the next year is the same as for the current year.
- (7) An amendment made under this section applies for the portion of the taxation year left remaining after the change occurred if the assessment had been made in the usual way.

Amended Assessment Notice

20. The assessor must, at the earliest opportunity, mail or e-mail (where subsection 16(3) applies) an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected if the assessor does any of the following under the provisions of this Law:

- (a) amends the assessment roll;
- (b) makes an additional assessment under section 18 or 19; or
- (c) changes the classification of an interest in land under section 18 or 19.

PART IX

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

21.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

- (a) be delivered to the assessor at the address or e-mail address indicated on the Assessment Notice within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;
- (b) be made in writing and include the information set out in Schedule V; and
- (c) include any reasons in support of the request and the facts under which the request is made.

(4) The assessor must consider the request for reconsideration and, within sixty (60) days after receiving the request for reconsideration, either

- (a) advise the person who requested the reconsideration that the assessor confirms the assessment; or
- (b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

- (a) amend the assessment roll as necessary to reflect the modified assessment;
- (b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
- (c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.



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(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART X

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

22.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practicing or non-practicing member in good standing of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board may consist of one (1) or more members who have Indian status under the *Indian Act*.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

23.(1) The First Nation must remunerate

- (a) the chair (or acting chair) at a rate of eight hundred dollars (\$800) per day,
- (b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 22(2), at a rate of eight hundred dollars (\$800) per day, and
- (c) a member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at a rate of five hundred dollars (\$500) per day,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties, in accordance with the Chippewas of Georgina Island Travel Policy in place from time to time.

Conflicts of Interest

24.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation that might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.



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Appointment of Chair

25.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

- (2) The chair must
 - (a) supervise and direct the work of the Assessment Review Board;
 - (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
 - (c) determine procedures to be followed at hearings consistent with this Law;
 - (d) administer an oath or solemn affirmation to a person before his or her evidence is taken; and
 - (e) preside at hearings of the Assessment Review Board.
- (3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

26.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

- (2) The secretary of the Assessment Review Board must
 - (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
 - (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

27. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or
- (c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

28. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART XI

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

29. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

30.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),



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to the assessor within one hundred and five (105) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property; and
- (d) any alleged error or omission in an assessment or Assessment Notice.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

(5) The assessor must deliver any Notice of Appeal received by the assessor to the chair of the Assessment Review Board and to the tax administrator.

Agents and Solicitors

31. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

32.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least twenty (20) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

Parties

33. (1) The parties in a hearing are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor;
- (d) the Chippewas of Georgina Island First Nation; and
- (e) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.

(2) The First Nation may elect not to be a party to a hearing by delivering notice to that effect to the chair.

Delivery of Documentation

34. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

35. Subject to subsection 47(1), the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule



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36.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
 - (b) post the daily schedule at the place where the Assessment Review Board is to meet.
- (2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

37.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

(11) In determining the value at which any interest in land must be assessed, the Assessment Review Board must have reference to the value at which similar interests in land in the vicinity are assessed and adjust the assessment of the land to make it equitable with that of similar interests in the vicinity if such an adjustment would result in a reduction of the assessment of the interest in land.

Maintaining Order at Hearings

38.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

39.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;



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- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

40.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

41. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

42. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

43.(1) Subject to this Law, the Assessment Review Board has the power to control its own procedures and may make or adopt rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make or adopt rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

44.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

- (a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it



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on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

45. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

46. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

47.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

48. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

49.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.



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Delivery of Decisions

50. (1) The Assessment Review Board must deliver a written decision on the appeal to all parties not more than ninety (90) days after the day on which a hearing is completed.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of fifty dollars (\$50).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

51.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office of the corporation, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

52.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 50(1).

PART XII GENERAL PROVISIONS

Disclosure of Information

53.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;
or



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(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

54. Notwithstanding section 53,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

55. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

56.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery or courier is deemed received upon delivery.

Interpretation

57.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of



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the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

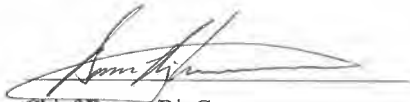
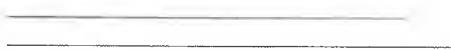
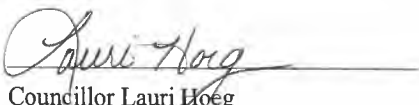
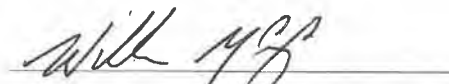
(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of May, 2018, at Georgina Island, in the Province of Ontario.

A quorum of Council consists of three (3) members of Council.


Chief Donna BigCanoe
Councillor Benson BigCanoe
Councillor Patricia BigCanoe
Councillor Lauri Hoeg
Councillor William McCue



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SCHEDULE I
PROPERTY CLASSES

Residential
Multi-Residential
Commercial
Industrial
Pipeline
Farm
New Multi-Residential



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SCHEDULE II
REQUEST FOR INFORMATION BY ASSESSOR
FOR THE CHIPPEWAS OF GEORGINA ISLAND FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to s.7 of the *Chippewas of Georgina Island First Nation Property Assessment Law, 2018*, I request that you provide to me, in writing, no later than _____ [Note: must be a date that is at least fourteen (14) days from the date of delivery of the request], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Chippewas of Georgina Island First Nation

Dated: _____, 20__.



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SCHEDULE III
DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____
[city], _____ [province], _____ [postal code], declare and certify that I will not use the
assessment roll or information contained in the assessment roll to obtain names, addresses or telephone
numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other
means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following
purpose(s):

- (1) a complaint or appeal under the *Chippewas of Georgina Island First Nation Property Assessment Law, 2018*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the
assessment; or
- (3) other: _____.

Signed: _____
[please print name]

Dated: _____, 20__.



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SCHEDULE IV
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Chippewas of Georgina Island First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Chippewas of Georgina Island First Nation Property Assessment Law, 2018*. Within sixty (60) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within one hundred and five (105) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Chippewas of Georgina Island First Nation Property Assessment Law, 2018*, and must be delivered to the Assessor at the following address: [insert address].

Signature of Assessor or Tax Administrator

Dated: _____, 20__ .



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SCHEDULE V
REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Chippewas of Georgina Island First Nation

[address]

PURSUANT to the provisions of the *Chippewas of Georgina Island First Nation Property Assessment Law, 2018*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ____ a holder of the interest in land

____ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__ .



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SCHEDULE VI
NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Chippewas of Georgina Island First Nation

[address]

PURSUANT to the provisions of the *Chippewas of Georgina Island First Nation Property Assessment Law, 2018*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant's behalf in respect of this appeal:

The required fee of thirty dollars (\$30) is enclosed with this Notice of Appeal.

Name of Complainant (please print)	Signature of Complainant (or representative)
------------------------------------	---

Dated: _____, 20__.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.



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SCHEDULE VII
NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Chippewas of Georgina Island First Nation
[address]

PURSUANT to the provisions of the *Chippewas of Georgina Island First Nation Property Assessment Law, 2018*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)	Signature of Complainant (or representative)
------------------------------------	---

Dated: _____, 20__ .



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SCHEDULE VIII
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

Chair, Assessment Review Board

Dated: _____, 20__.



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SCHEDULE IX
ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Chippewas of Georgina Island First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__.



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SCHEDULE X
CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Chippewas of Georgina Island First Nation, hereby certify that this is the Chippewas of Georgina Island First Nation [revised/supplementary] assessment roll for the year 2018 and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Chippewas of Georgina Island First Nation Property Assessment Law, 2018*.

(Signature of Assessor)

Dated _____, 20____ at _____,
(City) (Province)



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Georgina Island First Nation in the Province of Ontario.

***Chippewas of Georgina Island First Nation
Property Taxation Amending Law, 2018***

Dated at Kamloops, British Columbia this 12th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CHIPPEWAS OF GEORGINA ISLAND FIRST NATION
PROPERTY TAXATION AMENDING LAW, 2018**

WHEREAS:

- A. Pursuant to subsection 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;
- B. The Council of the Chippewas of Georgina Island First Nation enacted the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018* on May 22, 2018;
- C. The Council of the Chippewas of Georgina Island First Nation has identified an omission in that law that it deems advisable and in the best interest of the First Nation to correct through this amending law; and
- D. The Council of the Chippewas of Georgina Island First Nation will request an exemption from the requirements of subsection 6(1) and 8(1) of the *First Nations Fiscal Management Act* in respect of this amending law.

NOW THEREFORE the Council of the Chippewas of Georgina Island First Nation duly enacts as follows:

- 1. This Law may be cited as the *Chippewas of Georgina Island First Nation Property Taxation Amending Law, 2018*.
- 2. The *Chippewas of Georgina Island First Nation Property Taxation Law, 2018* is amended by deleting subsection 56(2) and replacing it with the following new subsection 56(2):
 - (2) The First Nation estimates the costs of providing the services referenced in subsection (1) will be
 - (a) two hundred and six thousand (206,000) in year 1;
 - (b) two hundred and six thousand (206,000) in year 2;
 - (c) three hundred and eighteen thousand (318,000) in year 3; and
 - (d) four hundred and twenty-six thousand (426,000) in year 4.
- 3. This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.

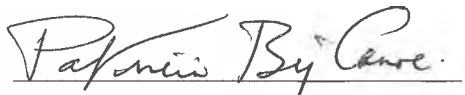
THIS LAW IS HEREBY DULY ENACTED by Council on the 3 day of July, 2018, at Georgina Island, in the Province of Ontario.

A quorum of Council consists of three (3) members of Council.

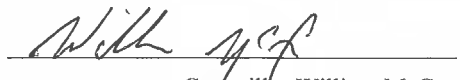

Chief Donna BigCanoe

Councillor Benson BigCanoe




Councillor Patricia BigCanoe


Councillor Lauri Hoeg


Councillor William McCue



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Georgina Island First Nation in the Province of Ontario.

Chippewas of Georgina Island First Nation
Property Taxation Law, 2018

Dated at Kamloops, British Columbia this 12th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





May 22, 2018

**CHIPPEWAS OF GEORGINA ISLAND FIRST NATION
PROPERTY TAXATION LAW, 2018**

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Chippewas of Georgina Island First Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Chippewas of Georgina Island First Nation has determined that two tax districts should be established to reflect the different servicing levels within those areas of the reserve, to enable to the Council to, in each year, set tax rates that reflect those servicing levels and the costs associated with those services;

D. The Council of the Chippewas of Georgina Island First Nation confirms that this Law has been presented and debated at three meetings of Chief and Council and more than one community meeting, and is validly enacted under the Chippewas of Georgina Island First Nation Chi-Naaknigewin (Constitution); and

E. The Council of the Chippewas of Georgina Island First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Chippewas of Georgina Island First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Chippewas of Georgina Island First Nation Property Assessment Law, 2018*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

“First Nation” means the Chippewas of Georgina Island First Nation, being a band named in the schedule to the Act;



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- “First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;
- “holder” means a person in possession of an interest in land or a person who, for the time being
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” has the meaning given to that term in the Assessment Law;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of Ontario;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;
- “Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “tax district” means a tax district established in section 9 for the purposes of setting tax rates that may be different from the tax rates set in another tax district;
- “Tax Notice” means a notice containing the information set out in Schedule II and includes an interim tax Tax Notice, a final Tax Notice and an amended Tax Notice;
- “tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;
- “taxable property” means an interest in land that is subject to taxation under this Law;



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“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 7(1)(a)), subparagraph (e.g. subparagraph 8(1)(f)(i)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph, subparagraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the councillor of the First Nation whose portfolio includes property taxation, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator’s responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation’s local revenue account.

PART IV LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) All interests in land are subject to taxation under this Law except as provided in Part V.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity, interest, penalties and costs as provided in this Law.



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Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V EXEMPTIONS

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation; and
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where the interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

PART VI GRANTS

Annual Grants

8.(1) Council may provide for a grant to a holder for one or more of the following purposes:

- (a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and
- (b) to promote economic development on the reserve for the benefit of the First Nation where
 - (i) the property is used for the operation of a business,
 - (ii) at least one (1) First Nation member is employed in the operations of the business and located on the property, and
 - (iii) the business is lawfully operating on the property under the terms of the applicable lease.

(2) Grants provided under subsection (1)



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- (a) may be given only to a holder of property that is taxable in the current taxation year;
 - (b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and
 - (c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.
- (3) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII

TAX DISTRICTS AND TAX LEVY

Tax Districts

9.(1) The following tax districts are established:

- (a) the Snake and Fox Islands Tax District, which includes those lands described as Snake Island and Fox Island Indian Reserve #33; and
- (b) the Georgina Island Tax District, which includes all reserve lands not included in the Snake and Fox Islands Tax District.

Tax Levy

10.(1) On or before May 14 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class in each tax district.

(2) A law setting the rate of tax may establish different tax rates for each property class in each tax district.

(3) Taxes must be levied by applying the rate of tax against each \$100 of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Adjustments to Tax Levy

11.(1) Where an amendment to the assessment roll has been made under paragraph 17(2)(a) or (b) of the Assessment Law, the tax administrator must, upon receiving notice of the amendment, refund or credit to the taxpayer the amount of any overpayment for the current taxation year and any part of the preceding taxation year in accordance with section 6.

(2) Where an amendment to the assessment roll has been made under paragraph 17(2)(c) of the Assessment Law, the tax administrator must, upon receiving notice of the amendment

- (a) refund or credit to the taxpayer the amount of any overpayment in accordance with section 6, or
- (b) levy and collect from the taxpayer any additional taxes that have become payable as a result of the change,

for the current taxation year and any part of the preceding taxation year.

(3) Where the assessor has made an additional assessment under subsection 18(1) of the Assessment Law, the tax administrator must, upon receiving notice of the assessment, levy and collect taxes that would have been payable if the interest in land had been entered on the tax roll as liable to tax for the



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current taxation year and for any part of either or both of the last two preceding taxation years.

(4) Where the assessor has made an additional assessment under paragraphs 19(1)(a) or (b) of the Assessment Law, the tax administrator must, upon receiving notice of the assessment, enter the additional assessment on the tax roll and levy and collect the amount of taxes that would have been levied for the portion of the taxation year left remaining after the use commenced or change occurred.

(5) Where the assessor has changed the classification under subsections 19(2) or (3) of the Assessment Law, the tax administrator must, upon receiving notice of the change, enter it on the tax roll and levy and collect the amount of taxes that would have been levied for the portion of the taxation year left remaining after the change event occurred.

Tax Payments

12.(1) Taxes are due and payable in two payments in the taxation year in which they are levied, being on or before April 1 and on or before August 1.

(2) The tax payment due on or before April 1 is an interim tax payment in the amount that is fifty percent (50%) of the total amount of taxes levied on the property in the immediately preceding taxation year.

(3) Despite subsection (2)

(a) if taxes were levied on a property for only part of the previous taxation year because the assessment was added to the tax roll during the taxation year, the interim tax payment must be determined using the amount the tax administrator estimates would have been levied on the property if the taxes had been levied for the entire taxation year; and

(b) if a property has been added to the assessment roll for the current taxation year, but was not taxed in the previous taxation year, the interim tax payment must be fifty percent (50%) of the amount the tax administrator estimates will be the total amount of taxes to be levied on the property in the current year.

(4) The tax payment due on or before August 1 is determined by subtracting the interim payment from the total taxes due in the current year.

(5) Taxes must be paid

(a) by electronic payment, including online banking payment;

(b) by pre-authorized debit payment plan; or

(c) by mail or at the office of the First Nation during normal business hours, by certified cheque or money order made payable to the Chippewas of Georgina Island First Nation.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before February 15 in each taxation year, the tax administrator must prepare a preliminary tax roll for that year based on the last certified assessment roll for the year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value of the land as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of interim taxes levied on the property in the current taxation year under this Law;



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- (f) the amount of any unpaid taxes from previous taxation years; and
 - (g) if parts of the property are in two or more property classes, the matters set out in paragraphs (d), (e) and (f) for each part.
- (3) On or before June 15 in each taxation year, the tax administrator must update the tax roll prepared under subsection (1) for that year by adding the following information:
- (a) the amount of taxes levied on the property in the current taxation year under this Law;
 - (b) the amount of the interim tax payment received in the current taxation year;
 - (c) any unpaid taxes from the current year or previous taxation years; and
 - (d) if parts of the property are in two or more property classes, the matters set out in paragraphs (a), (b) and (c) for each part.

Tax Notices

14.(1) On or before March 1 in each taxation year, the tax administrator must mail an interim Tax Notice to each person listed in subsection (3).

(2) On or before June 30 in each taxation year, the tax administrator must mail a final Tax Notice to each person listed in subsection (3).

(3) Tax Notices must be mailed to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(4) The tax administrator must enter on the tax roll the date of mailing a Tax Notice and this record is, in the absence of evidence to the contrary, proof that the Tax Notice was sent on that date.

(5) The mailing of a Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(6) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(7) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(8) No defect, error or omission in the form or substance of a Tax Notice invalidates any proceedings for the recovery of the taxes.

Amendments to Tax Roll and Tax Notice

15.(1) Where the assessment roll has been amended in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given



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thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, the tax administrator may, upon application by a holder

- (a) apportion the unpaid taxes on the interest in land among the properties created by the subdivision
 - (i) in proportion to their relative value at the time the assessment roll for the year in which the application is made was certified, or
 - (ii) if the tax administrator is of the opinion that an apportionment under paragraph (i) is not appropriate due to special circumstances, in any other manner; and
- (b) direct what proportion of any part payment of taxes on the interest in land is to be applied to each of the properties created by the subdivision.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

- (2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

- (2) The fee for a Tax Certificate is sixty dollars (\$60) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

20. If all or any portion of a tax payment remains unpaid after the date that the tax payment is due under subsection 12(1), a penalty of ten percent (10%) of the portion of the amount of the current year's taxes that is due and remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the current year's taxes.

Interest

21. If all or any portion of a tax payment remains unpaid after the date that the tax payment is due under subsection 12(1), the unpaid portion accrues interest at one and one quarter percent (1.25%) per month or portion of month, provided that the total interest shall not exceed fifteen percent (15%) per year,



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until paid or recovered. Accrued interest is, for all purposes, deemed to be part of the taxes.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to unpaid taxes, including penalties and interest, from previous taxation years, and second, to unpaid taxes, including penalties and interest, for the current taxation year.

PART XI REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

- (a) taxes, including for clarity, interest, penalties and costs, as set out in this Law; and
- (b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

24.(1) Reserve funds established by Council must

- (a) be established in an expenditure law; and
- (b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

- (a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;
- (b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and
- (c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

- (a) assumed third-party management of the First Nation's local revenue account, and
- (b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator may invest those moneys only in one or more of the following:

- (a) securities of Canada or of a province;



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- (b) securities guaranteed for principal and interest by Canada or by a province;
 - (c) securities of a municipal finance authority or the First Nations Finance Authority;
 - (d) investments guaranteed by a bank, trust company or credit union; or
 - (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.
- (7) The tax administrator must obtain the prior approval of Council before making an investment decision under subsection (6).

PART XII COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.



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(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property



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31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.



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Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

- (a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and
- (b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 40(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

- (a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
- (b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).



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Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act* and the *Chippewas of Georgina Island Land Code*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the



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debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) The First Nation must not discontinue
 - (a) fire protection or police services to the taxable property of a debtor;
 - (b) water or garbage collection services to taxable property that is a residential dwelling; or
 - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

46. Notwithstanding section 45,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or



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any other amount paid under this Law, after the expiration of two (2) years from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

PART XVII

TAX RATES TRANSITION PROVISIONS

Definition

51. In this Part, "transition period" means the first four (4) taxation years after this Law comes into force and effect.

Georgina Island Tax District Reference Jurisdiction

52. In each year of the transition period, the First Nation must establish tax rates in the Georgina Island Tax District in order to move incrementally towards establishing tax rates that are identical to the tax rates set by the Town of Georgina in the last year of the transition period.



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Anticipated Tax Rates for Georgina Island Tax District

53. The First Nation anticipates that the tax rates in each property class in the Georgina Island Tax District during the transition period will be as follows:



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(a) in the first taxation year:

Property Class	Per \$100 of assessed value
Residential	0.586850%
Multi-Residential	0.586850%
Commercial	1.097164%
Industrial	1.292593%
Pipeline	1.176819%
Farm	0.146713%

(b) in the second taxation year:

Property Class	Per \$100 of assessed value
Residential	0.586850%
Multi-Residential	0.586850%
Commercial	1.097164%
Industrial	1.292593%
Pipeline	1.176819%
Farm	0.146713%

(c) in the third taxation year:

Property Class	Per \$100 of assessed value
Residential	0.897880%
Multi-Residential	0.897880%
Commercial	1.678660%
Industrial	1.977668%
Pipeline	1.800534%
Farm	0.224470%

(d) in the fourth taxation year:

Property Class	Per \$100 of assessed value
Residential	1.221117%
Multi-Residential	1.221117%
Commercial	2.282978%
Industrial	2.689629%
Pipeline	2.448726%
Farm	0.305279%



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Services for Georgina Island Tax District

54. The First Nation will use local revenues to provide the following services to the Georgina Island Tax District during one (1) or more years of the transition period:

- (a) general government;
- (b) protection services, including firefighting, 911 response, and animal control;
- (c) transportation, including roads, snow removal, and ferry and wharf maintenance; and
- (d) environment health, including waste collection, recycling collection, landfill operations, and environmental protection services.

Snake and Fox Islands Tax District

55. In the Snake and Fox Islands Tax District, the First Nation will set tax rates based on annual budgeting.

Services for Snake and Fox Islands Tax District

56. (1) The First Nation will use local revenues to provide the following services to the Snake and Fox Islands Tax District during one (1) or more years of the transition period:

- (a) general government;
- (b) protection services, including firefighting and 911 response;
- (c) transportation, including trails and access maintenance and parking; and
- (d) environment health, including waste collection and disposal, recycling collection, and environmental protection services.

(2) The First Nation estimates the costs of providing the services referenced in subsection (1) will be

- (a) two hundred and six thousand (206,000) in year 1;
- (b) three hundred and eighteen thousand (318,000) in year 2; and
- (c) four hundred and twenty six thousand (426,000) in year 3.

Anticipated Tax Rates for Snake and Fox Islands Tax District

57. The First Nation anticipates that the tax rates in each property class in the Snake and Fox Islands Tax District during the transition period will be as follows:

- (a) in the first taxation year:

Property Class	Per \$100 of assessed value
Residential	0.412000%
Multi-Residential	0.586850%
Commercial	1.097164%
Industrial	1.292593%
Pipeline	1.176819%
Farm	0.146713%



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(b) in the second taxation year:

Property Class	Per \$100 of assessed value
Residential	0.412000%
Multi-Residential	0.586850%
Commercial	1.097164%
Industrial	1.292593%
Pipeline	1.176819%
Farm	0.146713%

(c) in the third taxation year:

Property Class	Per \$100 of assessed value
Residential	0.636000%
Multi-Residential	0.897880%
Commercial	1.678660%
Industrial	1.977668%
Pipeline	1.800534%
Farm	0.224470%

(d) in the fourth taxation year:

Property Class	Per \$100 of assessed value
Residential	0.852000%
Multi-Residential	1.221117%
Commercial	2.282978%
Industrial	2.689629%
Pipeline	2.448726%
Farm	0.305279%



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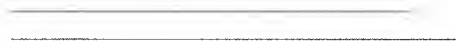
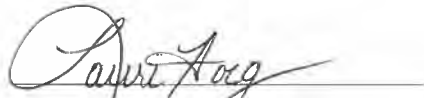
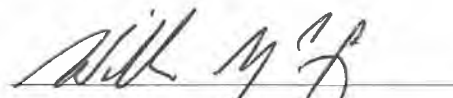
PART XVIII FORCE AND EFFECT

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of May, 2018, at Georgina Island, in the Province of Ontario.

A quorum of Council consists of three (3) members of Council.


Chief Donna BigCanoe
Councillor Benson BigCanoe
Councillor Patricia BigCanoe
Councillor Lauri Hoeg
Councillor William McCue



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SCHEDULE I

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE CHIPPEWAS OF GEORGINA ISLAND FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection 17(1) of the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*, I request that you provide to me, in writing, no later than _____ [Note: must be a date that is at least fourteen (14) days from the date of request], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the Chippewas of Georgina Island First Nation

Dated: _____, 20__.



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SCHEDULE II
TAX NOTICE
(INTERIM/FINAL)

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*, [interim/final] taxes in the amount of _____ dollars (\$) are hereby levied with respect to the above-noted interest in land.

[Interim/Final] taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Taxes must be paid

- (a) by electronic payment, including online banking payment **[insert payment instructions]**;
- (b) by pre-authorized debit payment **[insert payment instructions]**;
- (c) by mail to the Chippewas of Georgina Island First Nation Tax Administrator, Box N13, RR2 Sutton West, Georgina Island, ON L0E 1R0 by certified cheque or money order; or
- (d) at the office of the First Nation located at 879 Chief Joseph Snake Road, Georgina Island during normal business hours, by certified cheque or money order.

Certified cheques or money orders shall be made payable to the Chippewas of Georgina Island First Nation.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:



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Taxes Payable (Interim Tax Notice)

Assessed value (previous year):	
Taxes (previous year):	
Interim Taxes (current year – 50% of previous year's taxes):	
Interim Taxes (current year – alternate determination by tax administrator):	
Unpaid taxes (previous year)	
Unpaid penalties (previous year)	
Unpaid interest (previous year)	
Unpaid costs (previous year)	
Total Payable on or before April 1	

Taxes Payable (Final Tax Notice)

Residential Assessed value (current year):	
Commercial Assessed value (current year):	
(current year) Property Tax Rate – Residential:	
(current year) Property Tax Rate – Commercial:	
Total Taxes (current year):	
Less Interim Taxes Paid:	
Taxes Due (current year)	
Unpaid taxes	
Unpaid penalties	
Unpaid interest	
Unpaid costs	
Total Payable on or before August 1	

Tax Administrator for the Chippewas of Georgina Island First Nation

Dated: _____, 20__ .



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SCHEDULE III
COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1. For preparation of a notice \$100
2. For service of notice on each person or place
by the First Nation \$100
3. For service of notice on each person or place by
a process server, bailiff or delivery service actual cost
4. For advertising in newspaper actual cost
5. For staff time spent:
(a) in conducting a seizure and sale of
personal property under Part XIII,
not including costs otherwise recovered
under this Schedule;
(b) in conducting an auction or tender under
Part XIV, not including costs otherwise
recovered under this Schedule \$ 25 per person
per hour
6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII,
XIV and XV will be charged based on receipts.



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SCHEDULE IV
TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the
Chippewas of Georgina Island First Nation Property Taxation Law, 2018, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the
date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are
due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the _____ First Nation

Dated: _____, 20__.



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SCHEDULE V
TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each month that it remains unpaid, at a rate of one and one quarter percent (1.25%) per month or portion of month, compounded monthly, provided that the total interest shall not exceed fifteen percent (15%) per year.

Taxes must be paid

- (a) by electronic payment, including online banking payment **[insert payment instructions]**;
- (b) by pre-authorized debit payment **[insert payment instructions]**;
- (c) by mail to the Chippewas of Georgina Island First Nation Tax Administrator, Box N13, RR2 Sutton West, Georgina Island, ON L0E 1R0 by certified cheque or money order, or
- (d) at the office of the First Nation located at 879 Chief Joseph Snake Road, Georgina Island during normal business hours, by certified cheque or money order.

Certified cheques or money orders shall be made payable to the Chippewas of Georgina Island First Nation.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the _____ First Nation

Dated: _____, 20__.



May 22, 2018

SCHEDULE VI
NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*, seizing the personal property described as follows:

[general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

- publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and
- at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Chippewas of Georgina Island First Nation

Dated: _____, 20__.



May 22, 2018

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Chippewas of Georgina Island First Nation will take place on _____, 20__ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to Part XIII of the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of Ontario and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Chippewas of Georgina Island First Nation

Dated: _____, 20__.



May 22, 2018

SCHEDULE VIII
NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Chippewas of Georgina Island First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the



May 22, 2018

expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* and Chippewas of Georgina Island Land Code, as the case may be, of obtaining the interest or right constituting the taxable property.

9. Council of the Chippewas of Georgina Island First Nation will, without delay, notify the Minister of Indigenous Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*.

Tax Administrator for the Chippewas of Georgina Island First Nation

Dated: _____, 20__ .



May 22, 2018

SCHEDULE IX
NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Chippewas of Georgina Island First Nation.

The public tender [auction] will take place on:

_____, 20__ at _____ o’clock at
_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Chippewas of Georgina Island First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* and Chippewas of Georgina Island Land Code, as the case may be, of obtaining the interest or right constituting the taxable property.



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6. Council of the Chippewas of Georgina Island First Nation will, without delay, notify the Minister of Indigenous Services in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.
7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
8. An assignment of the taxable property operates
 - (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*.

Tax Administrator for the Chippewas of Georgina Island First Nation

Dated: _____, 20__ .



May 22, 2018

SCHEDULE X
NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Chippewas of Georgina Island First Nation

Dated: _____, 20__.



EAGLE LAKE FIRST NATION
FINANCIAL ADMINISTRATION LAW
2018
[No Local Revenues]

(2016 Standards)



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Eagle Lake First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Eagle Lake First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Eagle Lake First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;



- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Eagle Lake First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 23;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “multi-year financial plan” means the plan referred to in section 24;
- “officer” means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
 - (b) any corporation in which the First Nation has a material or controlling interest,
 - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
 - (d) a trust of the First Nation;
- “senior financial officer” means the person appointed senior financial officer under section 19;
- “senior manager” means the person appointed senior manager under section 18;



“special purpose report” means a report described in subsection 72; and

“standards” means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:



- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

- (2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

- 7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.



Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the



opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.



- (2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.
- (3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.
- (4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.
- (5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if
- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
 - (b) it is a meeting with the auditor.
- (6) The Committee must meet
- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and
 - (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.
- (7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.
- (8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.
- (9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and



(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;



- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;



- (i) to perform any other duties of the senior manager under this Law; and
 - (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.
- (3) The senior manager may assign the performance of any of the senior manager's duties or functions
- (a) to an officer or employee of the First Nation; and
 - (b) with the approval of the Council, to a contractor or agent of the First Nation.
- (4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;



- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.



(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;



- (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify
- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;



- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before February 15 of each year, the Finance and Audit Committee must review
 - (a) the draft annual budget and recommend an annual budget to the Council for approval; and
 - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that
- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
 - (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget;



- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a trust account if the First Nation has money held in trust;
- (c) a land and resources account for money from revenues from the First Nation's lands; and
- (d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and



(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.



Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.



(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

- (a) a trust account must be retained in that account; and
- (b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.



Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.



(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.



Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.



(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 103;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or



- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.



Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.



(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and



- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.



Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 62(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and



- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit report or review engagement report on the special purpose reports referred to in section 72.



Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements of the First Nation for the previous fiscal year; and
- (d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and



(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.



Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;



“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation’s tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;



- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and



(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

- (i) each proposed replacement project and its schedule,
- (ii) the description of each asset to be replaced,
- (iii) the estimated cost, including contingencies, of each proposed replacement project, and
- (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).



Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the



First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.



(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

“indemnify” means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.



(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.



Coming into Force

105. (1) This section and the operative portions of sections 1- 7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

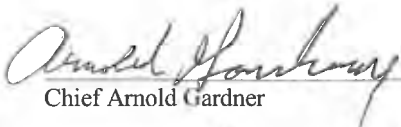
(2) The operative portions of sections 8, 11, 12(1), 18(1), 19(1), 20(1), 21(1), 22(2) and (4), 24, 29(1), 78, 98 101 of this Law and the Schedule to this Law come into force on January 1, 2020.

(3) Subject to subsections (1) and (2), this Law comes into force on the earlier of

(a) the date or dates established by resolution of the Council, and

(b) the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of September, 2018, at Migisi Sahgaigan, in the Province of Ontario at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.



Chief Arnold Gardner



Councillor William Gardner



Councillor Patrick Kavanaugh



Councillor Trisha Kavanaugh



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests



- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.



(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



**ISKATEWIZAAGEGAN #39 INDEPENDENT
FIRST NATION**

FINANCIAL ADMINISTRATION LAW

2017



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Iskatewizaagegan #39 Independent First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Iskatewizaagegan #39 Independent First Nation enacts as follows:

PART I - Citation and Non-Derogation

Citation and Non-Derogation

1.(1) This Law may be cited as the *Iskatewizaagegan #39 Independent First Nation Financial Administration Law, 2017*.

1.(2) For greater certainty, nothing in this Law will be construed so as to abrogate or derogate from any right the First Nation now has, or may have in the future, including, but not limited to, those rights understood as “aboriginal” and “treaty” rights in Canadian jurisprudence and those rights as understood in international jurisprudence as accruing to the First Nation as an indigenous peoples.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of the First Nation appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

“borrowing member” means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;



- “Council” means the Council of the First Nation;
- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Iskatewizaagegan #39 Independent First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 23;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “multi-year financial plan” means the plan referred to in section 24;
- “officer” means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
 - (b) any corporation in which the First Nation has a material or controlling interest,



(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in subsection 72; and

“standards” means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;

(e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.



Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.



(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.



Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;



- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

- (a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or
- (b) it is a meeting with the auditor.

(6) The Committee must meet

- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and
- (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,



- (ii) operational plans, projections and priorities,
- (iii) business plans, projections and priorities, and
- (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;



- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;



- (e) to oversee and administer the contracts of the First Nation;
 - (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;
 - (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
 - (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
 - (i) to perform any other duties of the senior manager under this Law; and
 - (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.
- (3) The senior manager may assign the performance of any of the senior manager's duties or functions
- (a) to an officer or employee of the First Nation; and
 - (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;



- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).



(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into



- (a) the terms of employment or appointment of every officer or employee of the First Nation;
 - (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 23.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 24.** No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 25.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify



- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of



- (a) the annual budget;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a trust account if the First Nation has money held in trust;
- (c) a land and resources account for money from revenues from the First Nation's lands; and
- (d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and



(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.



Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.



(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

- (a) a trust account must be retained in that account; and
- (b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.



Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.



(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.



Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.



(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 103;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.



Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.



(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in



section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.



Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;



- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 62(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.



Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.



Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements of the First Nation for the previous fiscal year; and
- (d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and



(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.



Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;



“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation’s tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;



- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and



(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

- (i) each proposed replacement project and its schedule,
- (ii) the description of each asset to be replaced,
- (iii) the estimated cost, including contingencies, of each proposed replacement project, and
- (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).



Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First



Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.



(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

“indemnify” means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.



(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.



THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of December, 2017, at
KESICK, in the Province of ONTARIO at a duly called and conducted Council
meeting at which the required quorum of three (3) members of Council was present throughout.



Chief



Councillor



Councillor



Councillor



Councillor

Councillor

Councillor



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests



- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.



(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Mississaugas of Scugog Island First Nation in the Province of Ontario.

Mississaugas of Scugog Island Nation
Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 23rd day of November 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**



**MISSISSAUGAS OF SCIUGOG ISLAND FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

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**MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a sewer fee law in relation to collection and treatment of wastewater;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Mississaugas of Scugog Island First Nation duly enacts as follows:

Citation

1. This Law may be cited as the *Mississaugas of Scugog Island First Nation Annual Expenditure Law, 2018*.

Definitions and References

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;



“Annual Budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Council” has the meaning given to that term in the Act;

“Fee Law” means the *Mississaugas of Scugog Island Sewer Services Fee Law, 2017*;

“First Nation” means the Mississaugas of Scugog Island First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Local Revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act; and

“WWTP” means Wastewater Treatment Plant.

Annual Budget

3. The First Nation’s annual budget for the budget year beginning February 14, 2018, and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

Expenditures

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

Current Year Expenditures

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



Expenditures not Authorized in this Law

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

WWTP Fee Reserve Fund

7. A WWTP Fee Reserve Fund is hereby established for the purposes of the WWTP sewer service.

Expenditure of Contingency

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

Words and Expressions

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Fee Law.

Expressions

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

Interpretation

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

Schedule and Appendices

12. (1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.
- (2) A reference to the Schedule is a reference to the Schedule to this Law.

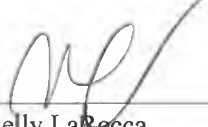


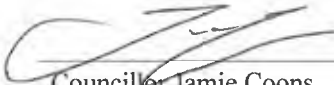
Coming into Force

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of October, 2018, at Patterson, MSIFN, in the Province of Ontario.

A quorum of Council consists of two (2) members of Council.


Chief Kelly LaRecca


Councillor Jamie Coons


Councillor Laura Colwell



SCHEDULE
Annual Budget

PART 1: REVENUES

1. Fee revenues to be collected in budget year:	
a. Fee Revenues	\$932,219.18
TOTAL REVENUES	\$932,219.18

PART 2: EXPENDITURES

1. Sewage Collection, Treatment and Disposal	\$828,897.55
2. Contingency Amount	\$44,312.07
3. Transfer into WWTP Fee Reserve Fund	\$59,009.56
TOTAL EXPENDITURES	\$932,219.18

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE:	\$ 0



Appendix
Reserve Fund Balances

WWTP Fee Reserve Fund

Beginning balance as of February 14, 2018: \$0.00

Transfers out

a. to current year's revenues: \$0.00

Transfers in from current year's revenues: \$59,009.56

Interest earned in current year: \$604.85

Ending balance as of December 31, 2018: \$59,614.41



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Mississaugas of Scugog Island First Nation in the Province of Ontario.

Mississaugas of Scugog Island Nation
Sewer Service Fee Law, 2017

Dated at Kamloops, British Columbia this 13th day of February 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION SEWER SERVICE FEE LAW, 2017



**MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION
SEWER SERVICE FEE LAW, 2017**

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WHEREAS:

A. Pursuant to paragraph 5(1)(a.1) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the charging of fees for the provision of services or the use of facilities on reserve lands, or for a regulatory process, permit, licence or other authorization, in relation to water, sewers, waste management, animal control, recreation and transportation, as well as any other similar services;

B. The Mississaugas of Scugog Island First Nation provides a sewer service to the reserve and has determined that the costs of this sewer service are to be recovered by fees charged to holders of property benefiting from this sewer service;

C. The fees established in this Law reflect the projected cost of providing the sewer service and are supported by a report setting out the projected cost of the sewer service, how the cost of the service was determined, and the proportion of the total cost that the First Nation will recover through the fees set out in this Law; and

D. The Council of the Mississaugas of Scugog Island First Nation has given notice of this Law and has considered representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Mississaugas of Scugog Island First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Mississaugas of Scugog Island First Nation Sewer Service Fee Law, 2017*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2. (1) In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“Council” has the meaning given to that term in the Act;

“customer” means a holder of a property to which the First Nation provides the Service, or for which application has been made for connection to the Service;

“fee” means a fee charged under this Law, including the annual sewer fee, each monthly sewer fee installment, and any other fee charged under this Law;

“First Nation” means the Mississaugas of Scugog Island First Nation, being a band named in the schedule to the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;



“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“Notice of Discontinuance of Sewer Service” means a notice containing the information set out in Schedule III;

“reserve” means reserve land of the First Nation within the meaning of the Act;

“Service” means the sanitary sewer service provided by or on behalf of the First Nation to the reserve;

“tax administrator” means the person appointed to that position pursuant to subsection 4(1); and

“year” means a calendar year.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 4(5)(a)) or Schedule is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Application of Law

3. This Law applies to the entire reserve.

Tax Administrator

4. (1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law.

(3) The tax administrator must oversee the day to day administration and the enforcement of this Law.

(4) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation.

(5) The tax administrator must, keep the following records in respect of the administration of this Law:

- (a) the amount of all fees charged;
- (b) the amount of all fees collected;
- (c) the amount of all refunds of fees;
- (e) any complaints received and the resolution of the complaint, if any; and
- (g) any enforcement proceedings taken.

(6) No later than March 1 in each year, the tax administrator must report to Council on the administration of this Law during the previous fiscal year, which report must include the items referenced in subsection (5).

(7) The tax administrator must make available to any person, either on the First Nation’s website or at the First Nation’s administrative offices, a report respecting how the fees established under this Law were determined that includes the projected cost of the service, how the cost of the service was determined, and the proportion of the total cost of the service that is to be funded by the fees.



Request for Information

5. (1) The tax administrator may send a Request for Information containing the information set out in Schedule IV to a holder or customer and that person must provide to the tax administrator, within 14 days from the date of delivery or such longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) A person who receives a Request under subsection (1) must, within the time set out in the Request, provide to the tax administrator all the information required that is within the person's knowledge and produce all the documents required that are within the person's possession or control.

Inspections and Information

6. (1) The tax administrator, upon producing proper identification, must at all reasonable times and upon reasonable request be given free access to a property, for any purposes related to the administration of this Law.

(2) Every adult person present on the property when the tax administrator visits the property in the performance of his or her duties must upon request give to the tax administrator all the information in his or her knowledge that will assist the tax administrator in the administration of this Law and to obtain the information that the tax administrator requires with respect to the administration of this Law.

(3) The tax administrator is not bound by any information delivered under section 5 or this section, nor does it excuse the tax administrator from making due inquiry to ascertain the correctness of this information and, despite any such information, the tax administrator may make any determination required by the tax administrator under this Law which the tax administrator believes to be just and correct.

PART IV IMPOSITION OF FEES

Annual Sewer Fee

7. (1) Unless exempted under this Law, the holder of each property that benefits from the Service must pay the annual sewer fee calculated in accordance with this section.

(2) The tax administrator must determine for the purpose of calculating the annual sewer fee for properties connected to the Service the volume of water inflow into such properties.

(3) The tax administrator must calculate and charge the holder of each property that benefits from the Service the annual sewer fee for the property in accordance with Schedule I.

(4) If a customer is first connected to the Service after January 1, the annual sewer fee must be prorated from the day that the Service to the property begins.

Connection, Disconnection, Reconnection and Other Fees

8. (1) A customer applying to connect, disconnect or reconnect to the Service must pay the applicable fees set out in Schedule I.

(2) A customer must pay the call-out fee set out in Schedule I each time an agent or employee of the First Nation is requested by the customer to attend a property for matters related to the Service.

(3) The tax administrator may require a customer to pay the applicable fees in full at the time of making an application for connection, disconnection or reconnection to the Service.

Joint and Several Liability

9. All holders who have an interest in the same property are jointly and severally liable to the First Nation for all fees, costs, penalties, and interest due in respect to the Service under this Law.



Amendment to Fees

10. (1) The fees charged under this Law may be changed at any time by amendment to this Law made in accordance with the requirements of the Act, and the tax administrator must adjust the amounts payable under this Law in accordance with such amendment.

(2) A fee charged under this Law will not be adjusted where the Service is temporarily unavailable for maintenance, emergencies or at the request of the customer.

PART V INVOICING AND PAYMENT

Annual Sewer Fee Invoicing

11. (1) Before January 31 in each year, the tax administrator must mail an invoice to the holder of each property receiving the Service, setting out

- (a) the estimated annual sewer fee to be charged under section 7 for that property;
- (b) the amount of each monthly sewer fee installment for the Service, being the total estimated annual sewer fee divided into eleven (11) equal payments;
- (c) the due date for each monthly sewer installment, which must be the first day of each month, beginning on February 1, unless otherwise specified in the invoice; and
- (d) notification that, at the end of the year, the tax administrator will determine the final annual sewer fee using the actual water inflow to that property for the year, and will mail a final statement and invoice to the customer setting out any balance owing to the First Nation or refund owing to the customer, as applicable.

(2) Where the final statement and invoice mailed under paragraph (1)(d) indicates a balance owing by the customer, the balance owing is due and payable within thirty (30) days of the date of the invoice or such later date specified in the invoice.

(3) Where a refund is owing to the customer under paragraph (1)(d), the First Nation may in its discretion apply the refund, including interest payable on the refund, to the annual sewer fee owing in the subsequent year, or to any fees owing to the First Nation under this Law.

(4) Where a customer fails to pay a monthly sewer fee installment by the due date for that payment, the tax administrator must, as soon as practicable, send a notice to the customer advising of the default, setting out the amount due, and advising the customer of applicable penalties and interest owing on the unpaid amount.

Invoicing of Other Fees

12. (1) Where the tax administrator does not require payment of applicable fees at the time of application under section 8, the tax administrator must mail an invoice for the fees to the customer.

(2) Invoices mailed under subsection (1) are due and payable within thirty (30) days of the date of the invoice or such later date specified in the invoice.

Invoicing Generally

13. (1) Invoices must be mailed to the address of the property receiving the Service, or to such other address provided to the First Nation by the customer in writing from time to time.

(2) The mailing of an invoice to a customer constitutes a statement of and demand for payment of the fees on or before the date indicated in the invoice.

(3) Where, for any reason, a customer was not invoiced in accordance with this Law, or where a



refund or adjustment to fees is required under this Law, the tax administrator must mail an invoice or an amended invoice, as the case may be, to the customer and the fees invoiced are due and payable within thirty (30) days of the date of the invoice or such later date specified in the invoice.

(4) The tax administrator must

- (a) create a record of each property subject to fees under this Law; and
- (b) indicate for each property the amount of annual sewer fees charged in the current year, the amounts of other fees charged under this Law, the monthly sewer fee installments required, each fee payment received, and any penalties and interest applied to unpaid fees.

Payment

14. (1) All fees must be paid by cheque, money order, cash, or electronic funds transfer.

(2) Fees paid by cheque, money order or cash must be paid at the office of the First Nation during normal business hours.

(3) Payment of fees by cheque or money order must be made payable to the Mississaugas of Scugog Island First Nation.

(4) Fees paid by electronic funds transfer must be paid to the account designated by the First Nation.

Refunds

15. Where a person has

- (a) paid a fee in circumstances where a fee was not payable for the Service; or
- (b) made an overpayment of a fee,

the tax administrator, subject to subsection 11(3), must refund to that person the fee or any excess fee paid by that person, as applicable, including interest calculated in accordance with subsection (2).

(2) Where interest is payable on a refund of taxes under this Law, the tax administrator must calculate the interest payable as follows:

- (a) interest accrues from the date that the fee was originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is paid.

PART VI EXEMPTIONS

Exempt Customers

16. (1) Customers are exempt from the fee charged under section 7 where the customer is the First Nation, a member of the First Nation, or a First Nation Corporation and the property receiving the Service is occupied solely by the First Nation, members of the First Nation, a First Nation Corporation, or a member of the First Nation and family of that member.

(2) The First Nation must pay from its general revenues into the local revenue account the fees that



would have been payable by a member of the First Nation exempted under subsection (1), and the First Nation must use those amounts for the provision of the Service as required under subsection 17(1).

(3) For clarity, the exemptions in subsection (1) do not apply to fees charged under section 8.

PART VII

REVENUES AND EXPENDITURES

Revenues and Expenditures

17. (1) All revenue collected by the First Nation from the fees charged under this Law, including interest and penalties on those fees and interest earned on fee revenues, must only be used for the provision of the Service.

(2) The tax administrator must separately account for all fees collected under this Law.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law under paragraph 5(1)(b) of the Act or in accordance with section 13.1 of the Act.

PART VIII

PENALTIES, INTEREST AND ENFORCEMENT

Penalties and Interest

18. If all or part of a fee remains unpaid for thirty (30) days after it is due under this Law,

(a) a penalty of ten percent (10%) of the unpaid portion will be added to the unpaid fee and the amount so added is, for all purposes, deemed to be part of the fee; and

(b) the unpaid portion of the fee accrues interest at fifteen percent (15%) per year until paid or recovered.

Collection and Enforcement

19. (1) Fees charged under this Law, together with any applicable interest and penalties, are a debt due to the First Nation by the holder of the property receiving the Service, recoverable in a court of competent jurisdiction and may also be recovered by any other method authorized under applicable laws.

(2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

(3) A copy of an invoice showing the fees payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the fees.

Discontinuance of Service

20. (1) Subject to this section, the First Nation may discontinue the Service to a property if any part of a fee remains unpaid more than sixty (60) days after

(a) a fee charged under section 8 is due,

(b) a monthly sewer fee installment of an annual sewer fee under section 11 is due; or

(c) any other fee is due under this Law.

(2) At least thirty (30) days before discontinuing the Service, the tax administrator must deliver to the customer, by personal delivery or registered mail, a Notice of Discontinuance of Sewer Service.

(3) Personal delivery of the Notice of Discontinuance of Sewer Service is made



- (a) in the case of an individual, by leaving the notice with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;
 - (b) in the case of a first nation, by leaving the notice with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and
 - (c) in the case of a corporation, by leaving the notice with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.
- (4) A Notice of Discontinuance of Sewer Service is considered to have been delivered
- (a) if delivered personally, on the day that personal delivery is made; and
 - (b) if sent by registered mail, on the fifth day after it is mailed
- (5) If all or any portion of the fee remains unpaid more than thirty (30) days after the delivery of the Notice of Discontinuance of Sewer Service under subsection (2), the First Nation may disconnect the Service to the property.

Reconnection to Service

21. A person applying for reconnection to the Service after discontinuance of the Service under section 20 must pay

- (a) all outstanding fees, including penalties, interest and any costs incurred by the First Nation, and
 - (b) the reconnection fee set out in Schedule I,
- before the Service will be restored to the property.

PART IX COMPLAINTS

Complaints to Tax Administrator

22. (1) A customer may, within fourteen (14) days of receipt of an invoice under this Law, make a complaint respecting a fee charged on any of the following grounds:

- (a) an alleged error or omission respecting the application or calculation of the fee; and
- (b) that an exemption has been improperly allowed or disallowed.

(2) A complaint must

- (a) be made in the form set out in Schedule II;
- (b) be delivered to the tax administrator; and
- (c) include any reasons in support of the complaint.

(3) Within fourteen (14) days after receipt of a complaint, the tax administrator must review the matter and attempt to resolve the complaint directly with the customer.

(4) If the tax administrator determines that there is an error or omission in the application of a fee, or that an exemption has been improperly allowed or disallowed, the tax administrator must correct the invoice and provide the revised invoice to the customer.

(5) If the tax administrator determines that there is not an error or omission, or that an exemption has not been improperly allowed or disallowed, the tax administrator must advise the customer of this determination and the reasons for the determination.



PART X

GENERAL PROVISIONS

Disclosure of Information

23. (1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a customer confidential information relating to the customer's property or fees owing in respect of the Service if the disclosure has been authorized in writing by the customer.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the customer in writing referred to in that subsection.

Disclosure for Research Purposes

24. Notwithstanding section 23,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

25. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay a fee or any other amount under this Law be affected by

- (a) an error or omission in a determination made by the tax administrator;
- (b) an error or omission in any invoice or notice given under this Law; or
- (c) a failure of the First Nation or the tax administrator to do something within the required time.

Limitation on Proceedings

26. (1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for fees paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

27. (1) Where in this Law an invoice or other document is required to be given by mail, or where the method is not otherwise specified, it must be given



- (a) by ordinary mail to the recipient's ordinary mailing address or the address receiving the Service;
 - (b) by email to the recipient's email address if the recipient has provided an email address for the purpose of notices;
 - (c) where the recipient's address is unknown, by posting a copy of the document in a conspicuous place on the property receiving the Service; or
 - (d) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address.
- (2) Except where otherwise provided in this Law, an invoice or other document
- (a) given by ordinary mail is deemed received on the fifth day after it is posted;
 - (b) given by email is deemed received on the date sent to the recipient;
 - (c) posted on property is deemed received on the second day after it is posted; and
 - (d) given by personal delivery or courier is deemed received upon delivery.

Interpretation

28. (1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

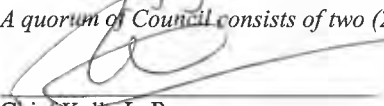
(6) Headings form no part of this Law and must be construed as being inserted for convenience of reference only.

Coming into Force

29. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of December, 2017, at Scugog, in the Province of Ontario.

A quorum of Council consists of two (2) members of Council.


Chief Kelly LaRocca


Councillor Jamie Coons


Councillor Laura Colwell



SCHEDULE I
FEES FOR SERVICE

ANNUAL SEWER FEES

1. The annual sewer fee for each property is that property's proportionate share of the total costs of the Service to be recovered through annual sewer fees, being \$1,060,000.00, calculated by determining the volume of water inflow to the property as measured by the water flow meter installed on the property's water inflow, in relation to the total volume of water inflow to all of the properties connected to the Service, as follows:

$$\text{Annual sewer fee} = \frac{(\text{Total service cost}) \times (\text{water inflow to property})}{(\text{water inflow to all properties})}$$

2. The tax administrator shall, as at the beginning of each year, estimate the anticipated water inflow to each property connected to the Service, using the historical water inflow from the previous year, if available, and other relevant information as the tax administrator considers advisable in the tax administrator's absolute discretion and from those estimates calculate the estimated annual sewer fee for each property.

3. In accordance with section 11 of the Law, the tax administrator shall apportion the estimated annual sewer fee for each property into eleven (11) equal monthly sewer fee installments and shall mail to the customer an invoice for each monthly sewer fee installment.

4. The tax administrator shall, as at the end of each year and before January 31 of the following year, calculate the final annual sewer fee for each property using the actual water inflow to each property connected to the Service in the same manner as set out above in paragraph 1.

OTHER FEES

The customer must pay the following fees related to the Service:

Fee Type	Fee Amount
Connection Fee	\$950.00, plus actual costs incurred by the First Nation in excess of that amount due to access requirements or repairs required to road, sidewalks, curb and gutter.
Disconnection Fee	\$50.00
Reconnection Fee	\$50.00
Call-out Fee	\$50.00 per call out



SCHEDULE II
COMPLAINT TO TAX ADMINISTRATOR RESPECTING
SEWER SERVICE FEE

TO: Tax Administrator for the Mississaugas of Scugog Island First Nation
[address]

PURSUANT to the provisions of the *Mississaugas of Scugog Island First Nation Sewer Service Fee Law, 2017*, I hereby make a complaint respecting the sewer service fee as follows: [description of the property]

This complaint is based on the following reasons:

- (1)
- (2)

(describe the reasons in support of the complaint in as much detail as possible)

Applicant's mailing address to which a reply to the complaint is to be sent:

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__ .



SCHEDULE III

NOTICE OF DISCONTINUANCE OF SEWER SERVICE

TO: _____

ADDRESS: _____

DESCRIPTION OF PROPERTY: _____

TAKE NOTICE that fees, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the provision of the sewer service to the above-reference property.

AND TAKE NOTICE that where you fail to pay all unpaid fees, penalties and interest within thirty (30) days of the issuance of this Notice, the First Nation may discontinue the sewer service provided to the property, pursuant to the *Mississaugas of Scugog Island First Nation Sewer Service Fee Law, 2017*.

AND TAKE NOTICE that if the amount owing is not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the sewer service will be discontinued to your property. A disconnected sewer service will not be reinstated to the property until all outstanding fees, penalties and interest are paid in full, as well as a reconnection fee.

Tax Administrator for the Mississaugas of Scugog Island First Nation

Dated: _____, 20__.



SCHEDULE IV

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection 5 of the *Mississaugas of Scugog Island First Nation Sewer Service Fee Law, 2017*, I request that you provide to me, in writing, no later than fourteen (14) days after the date hereof, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, a calculation of the fees for service connected to the property may be made on the basis of the information available to the tax administrator.

Tax Administrator for the Mississaugas of Scugog Island First Nation

Dated: _____, 20__.



FINANCIAL ADMINISTRATION LAW

September 3, 2013



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WHEREAS:

A. The Nipissing First Nation is guided by the seven Grandfather teachings of:

Respect – Minaadendamowin:

“To honour all creation is to have respect.” All creation must be treated with respect. You must give respect if you wish to be respected.

Wisdom – Nibwaakaawin:

“To cherish knowledge is to know wisdom.” Wisdom is given by the Creator to be used for the good of the people. In the Anishinaabe language, the word expresses not only wisdom but also means prudence or intelligence. In some communities, in addition to wisdom, this can also mean intelligence or knowledge.

Love – Zaagi’idiwin

“To know love is to know peace” Love must be unconditional. When people are weak, they need love the most. In the Anishinaabe language, this word with the reciprocal theme tells us that this form of love is mutual.

Humility - Dabaadendiziwin

“Humility is to know yourself as a sacred part of creation.” In the Anishinaabe language, this word can also mean compassion. You are equal to others, but you are not better.

Bravery – Aakode’ewin

“Bravery is to face the foe with integrity.” In the Anishinaabe language, this word means state of having a fearless heart: to do what is right even when the consequences are unpleasant.

Honesty – Gwayakwaadiziwin

“Honesty in facing a situation is to be brave”. Always be honest in word and action. Be honest first with yourself and you will more easily be able to be honest with others.

Truth - Debwewin

Truth is to know all of these things.” Speak the truth. Do not deceive yourself or others.

B. The Nipissing First Nation has the inherent and Aboriginal right to make laws for the purposes of supporting a well balanced, healthy, politically and economically independent, culturally strong and self-governing nation; and,

C. The Nipissing First Nation is committed to principles of financial accountability, transparency and rights of access to information in all its activities as a reflection of our inherent authority and values; and,

D. The Council of the Nipissing First Nation considers it to be in the best interests of the First Nation to make a law for such purposes; and



E. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting the financial administration of the First Nation.

NOW THEREFORE the Council of the Nipissing First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the Nipissing First Nation *Financial Administration Law*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means the land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Chief and Council of the First Nation;

"Deputy-Chief" means the person appointed or elected to act as the Deputy-Chief of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

- (a) the individual's spouse,



(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"executive director" means the person appointed executive director under section 18;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union, or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"finance manager" means the person appointed finance manager under section 19;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Nipissing First Nation.

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation lands" means all reserves and other lands held by the First Nation within the meaning of the *Nipissing First Nation Land Code*;

"First Nation law" means any law, including any by-law or code, of the First Nation approved by the Council or approved through vote by the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;



“officer” means the executive director, finance manager, revenue administrator and any other employee of the First Nation designated by the Council as an officer;

“officer of the Council” means the Chief, the Deputy-Chief, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner, or
- (d) a trust of the First Nation;

“revenue administrator” means the revenue administrator appointed under the First Nation’s local revenue laws.

“special purpose report” means a report described in subsection 71(4);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“standards” means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;



(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;

(e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation and on the First Nation website.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.



Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, Chair and Vice-Chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources and financial policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.



Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the finance manager must prepare a report separately listing the following:

- (a) the total amount of remuneration, expenses and benefits including coverage under policies for insurance or medical, dental or related services, if any, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;
- (b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;
- (c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance, medical, dental or related services, paid or provided by the First Nation to the executive director and to each of the dependents of the executive director; and
- (d) any contracts between the First Nation and the executive director and between the First Nation and a dependent of the executive director for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

- (a) in common by all members of the First Nation;
- (b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or
- (c) from a trust arrangement according to the terms of the trust.

DIVISION 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

- (a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Finance and Audit Committee, and
- (b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:
 - (i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;
 - (ii) fixed retirement compensation;
 - (iii) payments or benefits paid in common to all first nation members;



- (iv) payments or benefits paid under a program or service universally accessible to first nation members on published terms and conditions; or
- (v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12.(1) The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Finance and Audit Committee:

- (a) an individual who is an employee of the First Nation;
- (b) an individual who has an immediate family member who is an officer of the First Nation;
- (c) an individual who provides consulting, advisory or other services to the first nation or its related bodies as a contractor;
- (d) an individual who has a dependent who provides consulting, advisory or other services to the first nation or its related bodies as a contractor; or
- (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

- (a) confirmation, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and is independent; and
- (b) each member of the Finance and Audit Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

- (a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and
- (b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that
 - (i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and
 - (ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.



(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all Council meetings,

(b) on request of the chair, Council must provide the chair with any materials or information provided to council respecting matters before it, and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the executive director and the finance manager must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The executive director or the finance manager may be excluded from all or any part of a Committee meeting by a recorded vote if



(a) the subject matter relates to a confidential personnel or performance issue respecting the executive director or the finance manager; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the executive director and approval, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually review and provide input, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.



Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 102 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, review, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to provide input and review, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;



- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Executive Director

18.(1) The Council must appoint a person as executive director of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the executive director is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the executive director considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the executive director under this Law; and



(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the executive director's duties specified in this Law.

(3) The executive director may assign the performance of any of the executive director's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the executive director of the responsibility to ensure that these duties or functions are carried out properly.

(5) In the course of discharging his or her responsibilities under this Law, the executive director must recommend to the Council for approval and implementation, human resource policies and procedures that facilitate effective internal financial administration controls.

(6) The executive director must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Finance Manager

19.(1) The Council must appoint a person as finance manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the executive director, the finance manager is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;



- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the revenue administrator under this Law, another First Nation law or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to periodically evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the finance manager under this Law; and
- (o) to carry out any other activities specified by the executive director that are not contrary to the Act or inconsistent with the finance manager's duties under this Law.

(3) With the approval of the executive director, the finance manager may assign the performance of any of the duties or functions of the finance manager to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the finance manager of the responsibility to ensure that these duties or functions are carried out properly.

Revenue Administrator

20.(1) The revenue administrator reports to the executive director in respect of the performance of any of the revenue administrator's duties or functions under this Law.

(2) With the approval of the executive director, the revenue administrator may assign the performance of any of the duties or functions of the revenue administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the revenue administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

- (2) The organization chart under subsection (1) must include the following information:
 - (a) all governance, management and administrative systems of the First Nation;
 - (b) the organization of the systems described in paragraph (a), including the linkages between them;
 - (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and



(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the executive director, the finance manager, the revenue administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the executive director must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and policy and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined by the Council under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation, or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must



- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
 - (b) comply with all applicable policies, procedures and directions of the Council; and
 - (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of the First Nation;
 - (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be subject to progressive discipline processes and policies, up to and including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;



- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before February 15 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before March 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.



(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.



DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the executive director or the finance manager.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust; and
- (d) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The finance manager must ensure the safekeeping of all money received by the First Nation.

(2) The finance manager

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
- (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.



Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36. Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

Emergency Expenditures

37.(1) The executive director may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the executive director the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.



(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The executive director or the finance manager must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The revenue administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the executive director or finance manager may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (9).



DIVISION 4 - General Matters

Advances

42.(1) The executive director or the finance manager may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The revenue administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement was budgeted even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
 - (a) a trust account must be retained in that account;
 - (b) the local revenue account must be retained in that account; and
 - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.



(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the finance manager to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.



(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the executive director may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the finance manager recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing from any person other than the First Nations Finance Authority in the circumstances referred to in section 80 of the Act.

(3) The First Nation may only obtain long-term financing referred to in subsection (2) as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.



Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the executive director or the finance manager.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the revenue administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;



(b) acquire an interest in a partnership as a general partner, or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the finance manager under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the finance manager must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;



- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the finance manager to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any class of investments permitted under an Act of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;



(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the finance manager or manager responsible must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the finance manager may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be



made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the executive director must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the executive director must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

DIVISION 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month the finance manager must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance manager must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year the finance manager must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance manager must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be



- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
 - (b) reviewed and approved by the Council.
- (4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the financial manager must
- (a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and
 - (b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the finance manager must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year;
 - (b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and
 - (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).
- (4) The annual financial statements must include the following special purpose reports:
- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
 - (b) a report setting out the information required in section 10;
 - (c) a report setting out all debts or obligations forgiven by the First Nation;
 - (d) a report setting out the information required in paragraph 64(3)(c);
 - (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
 - (f) any other report required under the Act or an agreement.

(5) The finance manager must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.



(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances



- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.



Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the finance manager; and
- (c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements relating to the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation; and
- (c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The executive director must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.



(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to first nation members who have requested but have not been provided with the annual report of the first nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the executive director to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The executive director must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The executive director must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.



Account Records

81.(1) The revenue administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The finance manager must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the first nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council, or as required by law.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;



“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the executive director must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The executive director must establish and keep current a register of all the First Nation’s tangible capital assets that identifies each of these assets and includes the following information:



- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the executive director must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the finance manager must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out



- (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
- (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;



- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The executive director may retain the services of a professional engineer or other consultant to assist the executive director, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
 - (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Borrowing Member Requirements

Compliance with Standards

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

PART VII - Land Management

Application

94. This Part applies to the First Nation if it has a land code under the *First Nations Land Management Act*.

Obligations

95.(1) The First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the



management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART VIII - Miscellaneous

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the executive director or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the executive director under subsection 96(3), the executive director must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the executive director, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.



(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The executive director and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if:

(a) the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information, or

(b) the councillor was acting honestly and prudently when voting for the resolution.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defense to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or



- (b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and

- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

103. This Law comes into force on October 1st, 2013.



THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of September, 2013, at Nipissing First Nation, in the Province of Ontario at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

Marianna Couchie, Chief

June Commanda, Councillor

Arnold May, Councillor

Brian Couchie, Councillor

Eric Stevens, Councillor

Darrell McLeod, Councillor

Doug Chevrier, Councillor

David Commanda, Councillor



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule, “this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse;
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity;
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian;
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent; and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or



- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the executive director:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The executive director must establish and maintain a register of all information disclosed by a councillor under this section and section 6.



(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the executive director must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office;

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than one hundred dollars (\$100) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the executive director under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a "councillor" are considered to be references to a "member of a Council committee"; and

(b) a "Council meeting" are considered to be references to a "committee meeting".



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The executive director must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to their immediate supervisor or the executive director or, in the case of the executive director, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the executive director or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the executive director or, in the case of the executive director, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



**SHEGUIANDAH FIRST NATION
FINANCIAL ADMINISTRATION LAW
2018**



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Sheguiandah First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Sheguiandah First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Sheguiandah First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;



- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Sheguiandah First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 23;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “multi-year financial plan” means the plan referred to in section 24;
- “officer” means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
 - (b) any corporation in which the First Nation has a material or controlling interest,
 - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
 - (d) a trust of the First Nation;



“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in subsection 72; and

“standards” means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.



(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;



- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.



Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,



- (a) Council must send to the chair notices and agendas of all council meetings;
- (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
- (c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:



(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.



Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:



- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;



- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;



- (b) the organization of the systems described in paragraph (a), including the linkages between them;
 - (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
 - (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).
- (3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.



Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that



- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

- (2) On or before February 15 of each year, the Finance and Audit Committee must review
 - (a) the draft annual budget and recommend an annual budget to the Council for approval; and
 - (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.



(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is



- (a) in the name of the First Nation;
 - (b) opened in a financial institution; and
 - (c) authorized by the senior manager or the senior financial officer.
- (2) The First Nation must establish the following accounts in a financial institution:
- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
 - (b) a trust account if the First Nation has money held in trust;
 - (c) a land and resources account for money from revenues from the First Nation's lands; and
 - (d) a tangible capital asset reserve account for money set aside for purposes of section 87.
- (3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

- (2) The senior financial officer
- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and
 - (b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.



No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.



- (2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.
- (3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.
- (4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.
- (5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.
- (6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is
- (a) in accordance with the appropriation identified in the certified statement; or
 - (b) allowed without the authority of an appropriation under this Law.
- (7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that
- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
 - (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.
- (8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.
- (9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.
- (10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.



DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

- (a) a trust account must be retained in that account; and
- (b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).



Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.



(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.



Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or



(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 103;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.



(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and



- (b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.



Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.



Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

- (3) The quarterly financial statements in subsection (1) must be
 - (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
 - (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

- (3) The annual financial statements must include the following information:
 - (a) the financial information of the First Nation for the fiscal year; and
 - (b) the revenue categories for the First Nation's lands referred to in subsection 25(2).



(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 62(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or
 - (b) to identify in writing consequential non-compliance matters.
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
- (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the



Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.



Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:



- (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements of the First Nation for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.
- (3) The senior manager must provide the annual report referred to in subsection (1)
- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.
- (4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring
- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
 - (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.



(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:



“capital project” means the construction, rehabilitation or replacement of the First Nation’s tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 89;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;



- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;



- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the senior financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.



(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.



(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,



- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;
- (b) for the inquiry or investigation into reports made under section 98; and



- (c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and



- (b) to identify any amendments to this Law that may better serve this objective.
- (2) The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

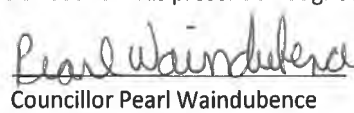
Coming into Force

105. (1) This section and the operative portions of sections 1-8, 11-12, 18(1), 19(1), 20(1), 21(1), 22(2) and (4), 23-26, 28, 29(1), 67-71, 73-78, 83, 94, 95, 98 -101 and the Schedule come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of May, 2018, at Sheguiandah F.N., in the Province of Ontario at a duly called and conducted Council meeting at which the required quorum of 3 () members of Council was present throughout.


Chief Andrew Aguonia


Councillor Pearl Waindubence



Councillor Elvis Mishibinijima

Councillor Carrie Waindubence



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and



(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.



(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and



- (b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

- 11.** This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;



- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.



(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Wasauksing First Nation in the Province of Ontario.

Wasauksing First Nation
Property Assessment Law, 2018

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Wasauksing First Nation Property Assessment Law, 2018

**WASAUKSING FIRST NATION
PROPERTY ASSESSMENT LAW, 2018**

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Wasauksing First Nation deems it to be in the best interests of Wasauksing to make a law for such purposes; and

C. The Council of the Wasauksing First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Wasauksing First Nation duly enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Wasauksing First Nation Property Assessment Law, 2018*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act*;

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means, in relation to an interest in land, the amount of money the fee simple of that interest, if unencumbered and held off the reserve, would realize if sold at arm’s length by a willing seller to a willing buyer, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule IV;

“Assessment Review Board” means a board established by the Council in accordance with Part X;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll and a revised assessment roll prepared pursuant to this Law;

“assessor” means a person appointed by the Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

“complainant” means a person who commences an appeal of an assessment under this Law;

“Council” has the meaning given to that term in the Act;

“eligible increase” has the meaning prescribed by the Province under the *Assessment Act*, R.S.O 1990, c. A.31;

“general reassessment” means the updating of assessments as a result of the application of a new valuation day under subsection 5(3) or 5(4);

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or



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- (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing, other than land, that is included in the definition of “land”, “real property” and “real estate” in the *Assessment Act* (Ontario) and any manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to
- (a) be moved from one place to another by being towed or carried, and
 - (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;
- “Notice of Appeal” means a notice containing the information set out in Schedule VI;
- “Notice of Hearing” means a notice containing the information set out in Schedule VII;
- “Notice of Withdrawal” means a notice containing the information set out in Schedule VII;
- “Order to Attend/Produce Documents” means an order containing the information set out in Schedule IX;
- “party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 33;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “pipe line” means a transmission, distribution or field and gathering pipe line for the transportation of oil or gas, and includes
- (a) all valves, couplings, cathodic protection apparatus, protective coatings and casings,
 - (b) all haulage, labour, engineering and overheads in respect of such pipe line,
 - (c) any section, part or branch of any pipe line,
 - (d) any easement, right of way, permit or license area used by a pipe line company, and
 - (e) any franchise or franchise right,
- but does not include a pipe line or lines situate wholly within an oil refinery, oil storage depot, oil bulk plant or oil pipe line terminal;
- “pipe line company” means a person, firm, partnership, association or corporation owning or operating a pipe line all or any part of which is in the reserve;
- “property class” means those categories of property established in subsection 6(1) for the purposes of assessment and taxation;
- “Province” means the province of Ontario;
- “reserve” means any land set apart for the use and benefit of Wasauksing within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of the Council present at a duly convened



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meeting;

“tax administrator” means the person appointed by the Council to that position under the Taxation Law;

“Taxation Law” means the *Wasauksing First Nation Property Taxation Law, 2018*;

“Tax Notice” has the same meaning as under the Taxation Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Wasauksing, and all penalties, interest and costs added to taxes under such a law; and

“Wasauksing” means the Wasauksing First Nation, being a band named in the schedule to the Act.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(9)(a)), subparagraph (e.g. subparagraph 19(1)(b)(i)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph, subparagraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

**PART III
ADMINISTRATION**

Assessor

3.(1) The Council shall appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by the Council shall be qualified to conduct assessments of land in the Province.

Application of Law

4. This Law applies to all interests in land.

**PART IV
ASSESSED VALUE**

Assessment and Valuation

5.(1) The assessor shall assess

(a) all interests in land that are subject to taxation under the Taxation Law;

(b) all interests in land for which payments-in-lieu may be accepted by Council; and

(c) non-taxable interests in land, as directed by the Council.

(2) The assessor shall determine the assessed value of an interest in land and shall enter the assessed value of the interest in land in the assessment roll.

(3) For the period consisting of the two (2) taxation years from 2019 to 2020, interests in land are valued as of January 1, 2016 and subsection (11) does not apply.

(4) For each period consisting of four (4) taxation years subsequent to 2020, interests in land are



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valued as of the date prescribed by the Province for those four (4) taxation years.

(5) Where an easement is appurtenant to any interest in land, it shall be assessed in connection with and as part of the interest in land at the added value it gives to the interest in land as the dominant tenement, and the assessment of the interest in land that, as the servient tenement, is subject to the easement shall be reduced accordingly.

(6) A restrictive covenant running with the interest in land shall be deemed to be an easement within the meaning of subsection (5).

(7) The assessor shall not make an assessment against the name of any deceased person, but, when the assessor is unable to ascertain the name of the person who should be assessed instead of the deceased person, the assessor may enter, instead of the name, the words "Representatives of A.B., deceased" (giving the name of the deceased person).

(8) Where a block of vacant land subdivided into lots is owned by the same person, it may be entered on the roll as so many acres of the original block or lot if the numbers and description of the lots into which it is subdivided are also entered on the roll.

(9) Except as otherwise provided in this Law, for the purposes of the assessment of interests in land the assessor shall use

- (a) the valuation methods, rates, rules, procedures and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules, procedures and practices used by assessors in the Province for conducting assessments off the reserve.

(10) On or before March 1 of every year or such other date prescribed by the Province from time to time under subsection 25(2) of the *Assessment Act*, R.S.O. 1990, c. A.31, every pipe line company that owns or operates a pipe line located on the reserve shall notify the assessor of the following information, in respect of each pipeline and as of January 1 of that year,

- (a) its age, length and diameter;
- (b) the material of construction; and
- (c) the number of connections to an end user, if any.

(11) If the assessed value of an interest in land increases because of a general reassessment, the assessed value of the interest in land shall be reduced according to the following rules:

- (a) for the first taxation year to which the general reassessment applies, the assessed value of the interest in land is reduced by an amount equal to seventy-five percent (75%) of the eligible increase;
- (b) for the taxation year following the taxation year in paragraph (a), the assessed value of the interest in land is reduced by an amount equal to fifty percent (50%) of the eligible increase;
- (c) for the taxation year following the taxation year in paragraph (b), the assessed value of the interest in land is reduced by an amount equal to twenty-five percent (25%) of the eligible increase.

Classification

6.(1) The Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The day as of which an interest in land shall be classified for a taxation year is June 30 of the previous year.

(3) The property classes established under subsection (1) are set out in Schedule 1 to this Law, and the assessor shall use the provincial classification rules for each property class, including any subclasses.



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- (4) The assessor shall
 - (a) assess interests in land according to the property classes established under this Law; and
 - (b) where a property falls into two (2) or more property classes, determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

PART V

INFORMATION AND INSPECTIONS

Request for Information

7.(1) The assessor may send a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person shall provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) A person who receives a Request under subsection (1) shall, within the time set out in the Request, provide to the assessor all the information required that is within the person's knowledge and produce all the documents required that are within the person's possession or control.

(3) The assessor may apply to a court of competent jurisdiction for an order directing a person to comply with a request made under this section.

Inspections and Information

8.(1) The assessor, upon producing proper identification, shall at all reasonable times and upon reasonable request be given free access to all land and to all parts of every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, for any purposes related to the assessment of that interest in land.

(2) Every adult person present on land when the assessor visits the land in the performance of his or her duties shall upon request give to the assessor all the information in his or her knowledge that will assist the assessor to make a proper assessment of the land and improvements and to obtain the information the assessor requires with respect to any person whose name the assessor is required to enter on the assessment roll or concerning whom the assessor is required to obtain any information for the purpose of this Law.

(3) The assessor is not bound by any statement or information delivered under section 7 or this section nor does it excuse the assessor from making due inquiry to ascertain the correctness of the statement or information and, despite any such statement or information, the assessor may assess every person for the amount that the assessor believes to be just and correct and may omit from the assessment roll the person's name or any interest in land that the person claims to hold if the assessor has reason to believe that the person is not entitled to be placed on the roll or to be assessed for the interest in land.

PART VI

ASSESSMENT ROLL

Assessment Roll

9.(1) Except as provided in sections 17, 18 and 19, assessments of interests in land under this Law shall be made annually at any time between January 1 and the second Tuesday following December 1.

(2) The assessor shall complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law not later than the second Tuesday following December 1 of the year before the taxation year.

(3) The assessment roll shall be in paper or electronic form and shall contain the following information:



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- (a) the name and address of the holder of the interest in land;
- (b) a description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land; and
- (f) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. On completion of an assessment roll and no later than the second Tuesday following December 1 in the year in which the assessments are made, the assessor shall

- (a) certify in writing or electronically, substantially in the form set out in Schedule X, that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to the Council.

Amendments to Assessment Roll

11.(1) Where the assessor amends the assessment roll under section 17, or amends the assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review Board, the assessor shall

- (a) date and initial amendments made to the assessment roll, in writing or electronically, and
- (b) report the change or correction to the Council.

(2) Where the assessor amends the assessment roll or creates a supplementary assessment roll under this Law, the changes are an integral part of the assessment roll and, except as provided in subsection 19(7), are deemed to be effective as of the date the assessment roll was certified under section 10.

(3) The assessor shall not amend the assessment roll contrary to a decision of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

12. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite any
 - (i) omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) defect, error or misstatement in any notice required, or
 - (iii) omission to mail any notice required; and
- (b) for all purposes, the assessment roll of Wasauksing until the next certified assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by the Council, the assessment roll is open to inspection in the Wasauksing office by any person during regular business hours.

(2) In addition to inspection under subsection (1), the Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person shall not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

- (a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or



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(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration substantially in the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder and where directed by the tax administrator, the assessor shall omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll.

(2) The tax administrator may direct the assessor as set out in subsection (1) if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(3) Where the assessor omits or obscures information under subsection (1), such information shall be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that their name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under subsection (1), the assessor shall enter the person's name and address on the assessment roll and provide copies of all Assessment Notices issued in respect of the assessable property.

**PART VII
ASSESSMENT NOTICES**

Assessment Notice

16.(1) The assessor shall, no later than fourteen (14) days before the assessment roll is completed, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Notwithstanding subsection (1), the assessor shall mail out the Assessment Notice in that subsection on or before the day that the tax administrator mails out Tax Notices under the Taxation Law.

(3) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(4) Where a person named on the assessment roll provides the tax administrator with a written request that the Assessment Notice be delivered to the address stated in the request, the tax administrator shall advise the assessor of the request and the assessor shall thereafter deliver the Assessment Notice to the recipient at the requested address.

(5) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(6) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each



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property as it appears in the assessment roll.

PART VIII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Correction of Errors in the Assessment Roll

17.(1) Any time before the certification of the assessment roll under section 10, the assessor may correct any defect, error, omission or misstatement in any assessment and amend the roll accordingly.

(2) If prior to the end of the current taxation year or all or part of the preceding year, and as a result of an amendment to this Law or an amendment to any provincial legislation referred to under subsection 5(9),

- (a) the classification of an interest in land is changed and taxes have been levied on the interest in land that exceed the amount of taxes that would have been levied if it had been classified in accordance with the change,
- (b) an interest in land becomes exempt from taxation, or
- (c) the method of determining the assessed value of an interest in land is changed,

then the assessor shall make any assessment necessary to reflect the change and amend the assessment roll accordingly.

(3) The assessor may, at any time during the taxation year, correct any error in the assessment or classification of a property that has resulted from incorrect factual information about the property, and not from a change in opinion as to assessed value.

Omissions and Incorrect Exemptions

18.(1) If after the assessment roll has been certified under section 10, the assessor is informed that

- (a) an interest in land that is liable to assessment has been in whole or in part omitted from the assessment roll, or
- (b) an interest in land that is liable to taxation has been entered on the assessment roll as exempt from taxation,

for the current taxation year or for any part of either or both of the last two (2) preceding taxation years, and no taxes have been levied on that interest in land, the assessor shall make any additional assessment necessary to rectify the omission.

(2) As an exception to subsection (1), if a court has decided that the interest in land is not liable to taxation, the assessor shall not make any additional assessment.

(3) For the purposes of subsection (1), “omitted” includes the invalidation or setting aside of an assessment by any court or assessment tribunal on any ground except that the interest in land is not liable to taxation.

(4) If subsection (1) applies with respect to an interest in land or a portion of an interest in land, the assessor, in addition to making an additional assessment, may also change the classification of the interest in land.

(5) If the assessor makes an assessment or changes a classification under this section, the assessor shall make the appropriate changes

- (a) on a supplementary assessment roll and forward the supplementary roll to the tax administrator at the earliest opportunity; and
- (b) on the assessment roll for the next year, even if the day as of which land is valued for the next year is the same as for the current year.



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Supplementary Assessments and Classifications

19.(1) If, after Assessment Notices have been given under subsection 16(1) and before the last day of the current taxation year to which that assessment roll applies,

- (a) an increase in value occurs which results from the erection, alteration, enlargement or improvement of any building, structure, machinery, equipment or fixture or any portion thereof that commences to be used for any purpose, or
- (b) land or a portion of land ceases,
 - (i) to be exempt from taxation,
 - (ii) to be in the farm property class, or
 - (iii) to be classified in a subclass of land,

the assessor may make any additional assessment that may be necessary to reflect the change.

(2) If, during the taxation year or the period after June 30 in the preceding taxation year, a change event occurs that would change the property class that all or part of an interest in land is in, the assessor may change the classification accordingly, including any subclass, for the current taxation year.

(3) For the purposes of subsection (2), “change event” includes:

- (a) a change in the use of all or part of the interest in land; and
- (b) an act or omission that results in all or part of the interest in land ceasing to be in a property class.

(4) If subparagraph (1)(b)(ii) applies with respect to an interest in land or a portion of an interest in land, the assessor, in addition to making an additional assessment, may also change the classification of the interest in land.

(5) If, before October 1 of any taxation year, the assessor determines that property that was exempt from taxation under the Taxation Law has become taxable, the assessor shall make an entry on a supplementary assessment roll.

(6) If the assessor makes an assessment or classification under this section, the assessor shall make the appropriate changes

- (a) on a supplementary assessment roll and forward the supplementary roll to the tax administrator at the earliest opportunity; and
- (b) on the assessment roll for the next year, even if the day as of which the interest in land is valued for the next year is the same as for the current year.

(7) If the assessor could have made an assessment or classification under this section but did not, the appropriate changes shall be made on the assessment roll for the next year, even if the day as of which the interest in land is valued for the next year is the same as for the current year.

(8) An amendment made under this section applies for the portion of the taxation year left remaining after the change occurred if the assessment had been made in the usual way.

Amended Assessment Notice

20. The assessor shall, at the earliest opportunity, mail or email (where subsection 16(3) applies) an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected if the assessor does any of the following under the provisions of this Law:

- (a) amends the assessment roll;
- (b) makes an additional assessment under section 18 or 19; or
- (c) changes the classification of an interest in land under section 18 or 19.



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**PART IX
RECONSIDERATION OF ASSESSMENT**

Reconsideration by Assessor

21.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment shall

(a) be delivered to the assessor at the address, or e-mail address, indicated on the Assessment Notice within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request and the facts under which the request is made.

(4) The assessor shall consider the request for reconsideration and, within sixty (60) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor shall

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person shall not appeal the modified assessment and shall withdraw any Notice of Appeal filed in respect of the assessable property.

**PART X
ASSESSMENT REVIEW BOARD**

Council to Establish Assessment Review Board

22.(1) The Council shall, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board shall consist of three (3) members, including

(a) at least one (1) member who is a practising or non-practising member in good standing of the Law Society of Ontario, and

(b) at least one (1) member who has experience in assessment appeals in Ontario, and may include a person who is a member of Wasauksing but not a member of Council.

(3) Each member of the Assessment Review Board shall hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act,



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the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

23.(1) Wasauksing shall remunerate

(a) the chair (or acting chair) at the maximum per diem rate established from time to time by the Province for a part-time chair of a provincially-appointed adjudicative tribunal,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in paragraph 22(2)(a) or (b), at the maximum per diem rate established from time to time by the Province for a part-time chair of a provincially-appointed adjudicative tribunal, and

(c) a member (or replacement member appointed to act) other than those referenced in paragraphs (a) and (b), at the maximum per diem rate established from time to time by the Province for a part-time vice-chair of a provincially-appointed adjudicative tribunal,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by the Council, calculated in accordance with subsection (3).

(2) For clarity, a reference in subsection (1) to the maximum rate established by the Province does not include a rate set for persons appointed in their professional capacity or to a labour-related tribunal.

(3) The remuneration under subsection (2) shall be calculated as follows:

(a) a member of the Assessment Review Board shall be paid the applicable per diem rate where the member spends more than four (4) hours of time on the activities of the Assessment Review Board in a twenty-four (24) hour day; and

(b) a member of the Assessment Review Board shall be paid one-half (½) of the applicable per diem rate where the member spends four (4) hours or less of time on the activities of the Assessment Review Board in a twenty-four (24) hour day.

(4) Wasauksing shall reimburse a member of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out the member's duties.

Conflicts of Interest

24.(1) A person shall not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of Wasauksing or a member of Council;

(c) is an employee of Wasauksing; or

(d) has financial dealings with Wasauksing that might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in Wasauksing does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

25.(1) The Council shall, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair shall

(a) supervise and direct the work of the Assessment Review Board;



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- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
 - (c) determine procedures to be followed at hearings consistent with this Law;
 - (d) administer an oath or solemn affirmation to a person before his or her evidence is taken; and
 - (e) preside at hearings of the Assessment Review Board.
- (3) If the chair is absent or incapacitated, the Council shall designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Duties of the Tax Administrator

26. The tax administrator shall

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

27. The Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) has three (3) absences from hearings of the Assessment Review Board, which absences have not been excused by the chair or, in the case of the chair's absences, have not been excused by the Council; or
- (c) fails to perform any of their duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

28. In performing their duties under this Law, the members of the Assessment Review Board shall act faithfully, honestly and impartially and to the best of their skill and ability, and shall not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART XI

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

29. The Assessment Review Board shall hear and determine appeals made under this Part.

Notice of Appeal

30.(1) Any person, including without limitation Wasauksing and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, or information contained in the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within ninety (90) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:



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- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property; and
- (d) any alleged error or omission in an assessment or Assessment Notice.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal shall be confined to the supplementary assessment.

(5) The assessor shall deliver any Notice of Appeal received by the assessor to the chair of the Assessment Review Board and to the tax administrator.

Agents and Solicitors

31. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

32.(1) On delivery of a Notice of Appeal to the assessor, the chair shall, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair shall, at least twenty (20) days before the hearing, deliver a Notice of Hearing setting out the date, time, and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) In any year where the Assessment Review Board will conduct more than one (1) hearing, the chair shall, where possible, schedule the hearings on the same day or on consecutive days.

Parties

33. The parties in a hearing are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.

Delivery of Documentation

34. The chair shall, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

35. Subject to subsection 47(1), the Assessment Review Board shall commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

36.(1) The chair shall

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board shall proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.



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Conduct of Hearing

37.(1) The Assessment Review Board shall give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing shall be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

(11) In determining the value at which any interest in land shall be assessed, the Assessment Review Board shall have reference to the value at which similar interests in land in the vicinity are assessed and adjust the assessment of the land to make it equitable with that of similar interests in the vicinity if such an adjustment would result in a reduction of the assessment of the interest in land.

Maintaining Order at Hearings

38.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

39.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board shall give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board shall give written reasons for any dismissal made under



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subsection (1) to all parties.

Quorum

40.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

41. A decision of the majority of the members is a decision of the Assessment Review Board, and in case of a tie, the decision of the chair governs.

Combining Hearings

42. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

43.(1) Subject to this Law, the Assessment Review Board has the power to control its own procedures and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

44.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board shall pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair shall sign and issue an Order to Attend/Produce Documents and the party shall serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness shall pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.



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Adjournments

45. The Assessment Review Board may

- (a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and
- (b) at any time during a hearing, adjourn the hearing.

Costs

46. The Assessment Review Board may make orders requiring a party

- (a) to pay all or part of the costs of another party in respect of the appeal,
- (b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

47.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case shall be in writing and filed with the court registry and shall include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board shall

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and
- (b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

48. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing shall be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing shall be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision shall be deferred until the matter is decided by the court.

Withdrawal of Appeal

49.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board shall dismiss the matter set for its consideration.

Delivery of Decisions

50.(1) The Assessment Review Board shall, at the earliest opportunity and no more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of fifty dollars (\$50).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that



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assessment and property tax information shall not be obscured or omitted.

Delivery of Documents under this Part

51.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the First Nation's administrative office, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office of the corporation, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

52.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) shall be made within thirty (30) days after the day on which the decision is delivered under subsection 50(1).

**PART XII
GENERAL PROVISIONS**

Disclosure of Information

53.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.



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Disclosure for Research Purposes

54. Notwithstanding section 53,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and
- (b) The Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where
 - (i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) the third party has signed an agreement with the Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

55. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll or any notice given under this Law; or
- (c) a failure of Wasauksing, tax administrator or the assessor to do something within the required time.

Notices

56.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
 - (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
 - (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.
- (2) Except where otherwise provided in this Law, a notice
- (a) given by mail is deemed received on the fifth day after it is posted;
 - (b) posted on property is deemed received on the second day after it is posted; and
 - (c) given by personal delivery or courier is deemed received upon delivery.

Interpretation

57.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.



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(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

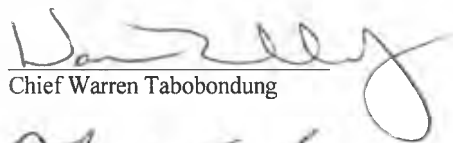
(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 12th day of June, 2018, at Wasauksing, in the Province of Ontario.

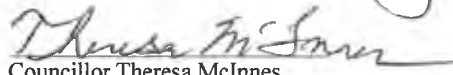
A quorum of the Council consists of four (4) members of Council.



Chief Warren Tabobondung



Councillor Vincent Chechock



Councillor Theresa McInnes

Councillor David Martin Rice



Councillor Brent Tabobondung



Councillor Alexander Zyganiuk



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SCHEDULE I
PROPERTY CLASSES

Residential
Multi-Residential
Commercial
Industrial
Pipe line
Farm
New Multi-Residential
Office Building
Shopping Centre
Parking Lots and Vacant Land
Residual Commercial
Large Industrial
Professional Sports Facility
Resort Condominium
Landfill



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SCHEDULE II
REQUEST FOR INFORMATION BY ASSESSOR
FOR THE WASAUKSING FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection 7(1) of the *Wasauksing First Nation Property Assessment Law, 2018*, I request that you provide to me, in writing, no later than _____ [**Note: shall be a date that is at least fourteen (14) days from the date of delivery of the request**], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Wasauksing First Nation

Dated: _____, 20__.



Wasauksing First Nation Property Assessment Law, 2018

SCHEDULE III

**DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT INFORMATION**

I, _____ [name], of _____ [address], _____
[city], _____ [province], _____ [postal code], declare and certify that I will not use the
assessment roll or information contained in the assessment roll to obtain names, addresses or telephone
numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other
means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following
purpose(s):

- (1) a complaint or appeal under the *Wasauksing First Nation Property Assessment Law, 2018*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the
assessment; or
- (3) other: _____.

Signed: _____
[please print name]

Dated: _____, 20__.



Wasauksing First Nation Property Assessment Law, 2018

SCHEDULE IV
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Wasauksing First Nation and delivered to the Wasauksing Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Wasauksing First Nation Property Assessment Law, 2018*. Within sixty (60) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within ninety (90) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal shall be in writing in the form and accompanied by the fee specified in the *Wasauksing First Nation Property Assessment Law, 2018*, and shall be delivered to the Assessor at the following address: [insert address].

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__ .



Wasauksing First Nation Property Assessment Law, 2018

SCHEDULE V
REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Wasauksing First Nation

[address]

PURSUANT to the provisions of the *Wasauksing First Nation Property Assessment Law, 2018*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ____ a holder of the interest in land

____ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__.



Wasauksing First Nation Property Assessment Law, 2018

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Wasauksing First Nation

[address]

PURSUANT to the provisions of the *Wasauksing First Nation Property Assessment Law, 2018*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant's behalf in respect of this appeal:

The required fee of thirty dollars (\$30) is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__.

NOTE: A copy of the Assessment Notice (or information contained in the Assessment Notice) shall be enclosed with this Notice of Appeal.



Wasauksing First Nation Property Assessment Law, 2018

SCHEDULE VII
NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Wasauksing First Nation

[address]

PURSUANT to the provisions of the *Wasauksing First Nation Property Assessment Law, 2018* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__ .



Wasauksing First Nation Property Assessment Law, 2018

SCHEDULE VIII
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

Chair, Assessment Review Board

Dated: _____, 20__ .



Wasauksing First Nation Property Assessment Law, 2018

SCHEDULE IX
ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Wasauksing First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__.



Wasauksing First Nation Property Assessment Law, 2018

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor shall certify the assessment roll in the following form:

I, _____, being the assessor for the Wasauksing First Nation, hereby certify that this is the Wasauksing First Nation [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Wasauksing First Nation Property Assessment Law, 2018*.

(Signature of Assessor)

Dated _____, 20__ at _____,
(City) (Province)



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Wasauksing First Nation in the Province of Ontario.

Wasauksing First Nation
Property Taxation Law, 2018

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Wasauksing First Nation Property Taxation Law, 2018

**WASAUKSING FIRST NATION
PROPERTY TAXATION LAW, 2018
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SCHEDULES

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II	Tax Notice
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IV	Tax Certificate
V	Tax Arrears Certificate
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VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services



Wasauksing First Nation Property Taxation Law, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Wasauksing First Nation deems it to be in the best interests of Wasauksing to make a law for such purposes; and

C. The Council of the Wasauksing First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the Wasauksing First Nation duly enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Wasauksing First Nation Property Taxation Law, 2018*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act*;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Wasauksing First Nation Property Assessment Law, 2018*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“chief executive director” means the person, appointed by the Council under the *Wasauksing First Nation Financial Administration Law*, who is responsible for the day-to-day management and administration of Wasauksing;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

“director of lands and resources” means the person, appointed by the Council, who is responsible for the day-to-day management and administration of Wasauksing’s Lands Department;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” has the meaning given to that term in the Assessment Law;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or



Wasauksing First Nation Property Taxation Law, 2018

- improvements, and any right to occupy, possess or use land or improvements;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of Ontario;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of Wasauksing within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of the Council present at a duly convened meeting;
- “tax administrator” means a person appointed by the Council under subsection 3(1) to administer this Law;
- “Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “Tax Notice” means a notice containing the information set out in Schedule II and includes an amended Tax Notice;
- “tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;
- “taxable property” means an interest in land that is subject to taxation under this Law;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” include
- (a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and
 - (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Wasauksing, and all penalties, interest and costs added to taxes under such a law;
- “taxpayer” means a person liable for taxes in respect of taxable property; and
- “Wasauksing” means the Wasauksing First Nation, being a band named in the schedule to the Act.
- (2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 7(1)(a)), subparagraph (e.g. subparagraph 8(1)(f)(i)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph, subparagraph or Schedule



Wasauksing First Nation Property Taxation Law, 2018

of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

**PART III
ADMINISTRATION**

Tax Administrator

3.(1) The Council shall, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator shall fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the chief executive director, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of Wasauksing.

(4) The tax administrator's responsibilities include

- (a) the collection of taxes and the enforcement of payment under this Law; and
- (b) the day-to-day management of Wasauksing's local revenue account.

**PART IV
LIABILITY FOR TAXATION**

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) All interests in land are subject to taxation under this Law except as provided in Part V.

(2) Taxes levied under this Law are a debt owed to Wasauksing, recoverable by Wasauksing in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting their liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to Wasauksing for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator shall refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to Wasauksing in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator shall pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to Wasauksing;



Wasauksing First Nation Property Taxation Law, 2018

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to Wasauksing on the 15th day of the month immediately preceding that three (3) month period;

(c) interest shall not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of Wasauksing;

(b) subject to subsection (2), any interest in land held or occupied by Wasauksing;

(c) any interest in land that is used as a cemetery or a burial site so long as the land is actually being used for the interment or the scattering of human remains or any ancillary purpose and, subject to paragraph (e), not including any portion of the land used for any other purpose;

(d) any interest in land that is used for bereavement related activities and that is part of a cemetery, if the cemetery is owned by a religious organization;

(e) any interest in land on which is located a crematorium and that is part of a cemetery, if the crematorium is held by a religious organization;

(f) an interest in land that is held by a church or religious organization or leased to it by another church or religious organization and that is

(i) a place of worship and the land used in connection with it,

(ii) a churchyard,

(iii) a burying ground so long as the land is actually being used for the interment of the dead or any ancillary purpose, and not including any portion of the land used for any other purpose, or

(iv) fifty percent (50%) of the assessment of the principal residence and land used in connection with it of the member of the clergy who officiates at the place of worship referred to in subparagraph (f)(i), so long as the residence is located at the site of the place of worship;

(g) any interest in land held, used and occupied solely by a university, college, community college or school that operates on a not-for-profit basis;

(h) any interest in land held, used and occupied solely by a non-profit philanthropic, religious or educational seminary of learning or any interest in land leased and occupied by any of them if the interest in land would be exempt from taxation if it was occupied by the holder, provided that this exemption applies only to buildings and up to fifty (50) acres of land; and

(i) any interest in land of every public library and other public institution, literary or scientific, and of every agricultural or horticultural society or association, to the extent of the actual occupation of the property for the purposes of the institution or society.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by Wasauksing or a member of Wasauksing, as the case may be, where the interest in land is actually occupied by someone other than Wasauksing or a member of Wasauksing.



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**PART VI
GRANTS**

Annual Grants

8.(1) Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

(2) The Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and the Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a property tax credit under the provisions of the *Taxation Act*, S.O. 2007, c. 11 if the holder's property was subject to taxation by a local government.

(3) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) shall be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) shall be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(4) The Council shall in each taxation year determine all grants that will be given under this Part and shall authorize those grants in an expenditure law.

**PART VII
LEVY OF TAX**

Tax Levy

9.(1) On or before May 14 in each taxation year, the Council shall adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes shall be levied by applying the rate of tax against each one hundred dollars (\$100) of assessed value of the interest in land.

(4) Subject to the provisions of this section, taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Adjustments to Tax Levy

10.(1) Where an amendment to the assessment roll has been made under paragraph 17(2)(a) or (b) of the Assessment Law, the tax administrator shall, upon receiving notice of the amendment, refund or credit to the taxpayer the amount of any overpayment for the current taxation year and any part of the preceding taxation year in accordance with section 6.

(2) Where an amendment to the assessment roll has been made under paragraph 17(2)(c) of the Assessment Law, the tax administrator shall, upon receiving notice of the amendment

(a) refund or credit to the taxpayer the amount of any overpayment in accordance with section 6, or



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(b) levy and collect from the taxpayer any additional taxes that have become payable as a result of the change,

for the current taxation year and any part of the preceding taxation year.

(3) Where the assessor has made an additional assessment under subsection 18(1) of the Assessment Law, the tax administrator shall, upon receiving notice of the assessment, levy and collect taxes that would have been payable if the interest in land had been entered on the tax roll as liable to tax for the current taxation year and for any part of either or both of the last two preceding taxation years.

(4) Where the assessor has made an additional assessment under paragraphs 19(1)(a) or (b) of the Assessment Law, the tax administrator shall, upon receiving notice of the assessment, enter the additional assessment on the tax roll and levy and collect the amount of taxes that would have been levied for the portion of the taxation year left remaining after the use commenced or change occurred.

(5) Where the assessor has changed the classification under subsections 19(2) or (3) of the Assessment Law, the tax administrator shall, upon receiving notice of the change, enter it on the tax roll and levy and collect the amount of taxes that would have been levied for the portion of the taxation year left remaining after the change event occurred.

Tax Payments

11.(1) Taxes are due and payable on or before July 31 of the taxation year in which they are levied.

(2) Taxes shall be paid

(a) at the office of Wasauksing during normal business hours, by cheque, money order or cash; or

(b) by electronic payment.

(3) Payment of taxes made by cheque or money order shall be made payable to Wasauksing.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

12.(1) On or before May 28 in each taxation year, the tax administrator shall prepare a tax roll for each year based on the last certified assessment roll for the year.

(2) The tax roll shall be in paper or electronic form and shall contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value of the land as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law;

(f) the amount of any unpaid taxes from previous taxation years; and

(g) if parts of the property are in two or more property classes, the matters set out in paragraphs (d), (e) and (f) for each part.

Annual Tax Notices

13.(1) On or before June 30 in each taxation year, the tax administrator shall mail a Tax Notice to each of the following people:

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,
to the address of the person as shown on the tax roll.



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(2) The tax administrator shall enter on the tax roll the date of mailing a Tax Notice and this record is, in the absence of evidence to the contrary, proof that the Tax Notice was sent on that date.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator shall mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) No defect, error or omission in the form or substance of a Tax Notice invalidates any proceedings for the recovery of the taxes.

Amendments to Tax Roll and Tax Notice

14.(1) Where the assessment roll has been amended in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator shall amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) If a supplementary assessment roll has been prepared under the Assessment Law because, in the current taxation year, property that was exempt from taxation has become taxable, the tax levied in respect of the property shall be prorated so that tax is payable only for the part of the year in which the property, or part of it, is taxable.

(4) Where subsection (3) applies, taxes levied for part of the taxation year are imposed on the date that the property has become taxable, despite subsection 10(4).

(5) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator shall forthwith refund any excess taxes that have been paid, in accordance with section 7.

(6) Where a Tax Notice or an amended Tax Notice is given under this section, the Tax Notice shall indicate that the taxes are due and payable on the date of mailing of the Tax Notice; however, the taxpayer shall be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

Subdivision

15.(1) If a property is subdivided, by lease or other legal instrument, the tax administrator may, upon application by a holder

(a) apportion the unpaid taxes on the interest in land among the properties created by the subdivision

(i) in proportion to their relative value at the time the assessment roll for the year in which the application is made was certified, or

(ii) if the tax administrator is of the opinion that an apportionment under paragraph (i) is not appropriate due to special circumstances, in any other manner; and

(b) direct what proportion of any part payment of taxes on the interest in land is to be applied to each of the properties created by the subdivision.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.



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(3) The assessor shall provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

16.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person shall provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

17. On receipt of a payment of taxes, the tax administrator shall issue a receipt to the taxpayer and shall enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

18.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars (\$50) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

19. If all or any portion of the taxes remains unpaid on July 31 of the year in which they are levied, a penalty of ten percent (10%) of the portion of the current year's taxes that remains unpaid shall be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the current year's taxes.

Interest

20. If all or any portion of taxes remains unpaid after the date that taxes are due under subsection 11(1), the unpaid portion accrues interest at interest at one and one quarter percent (1.25%) per month or portion of month, compounded monthly, provided that the total interest shall not exceed fifteen percent (15%) per year.

Application of Payments

21. Payments for taxes must be credited by the tax administrator first to unpaid taxes from previous taxation years, with taxes imposed earlier being discharged before taxes impose later and second, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

22.(1) All revenues raised under this Law shall be placed into a local revenue account, separate from other moneys of Wasauksing.

(2) Revenues raised include

(a) taxes, including for clarity, interest, penalties and costs, as set out in this Law; and



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(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law shall be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

23.(1) Reserve funds established by the Council shall

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund shall be deposited in a separate account and the moneys and interest earned on it shall be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that Wasauksing repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to Wasauksing, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of Wasauksing's local revenue account, and

(b) determined that moneys shall be borrowed from a reserve fund to meet the financial obligations of Wasauksing,

the First Nations Financial Management Board may, acting in the place of the Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council shall authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator shall invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

24.(1) The liability referred to in subsection 5(2) is a debt recoverable by Wasauksing in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.



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(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by Wasauksing in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule II; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator shall request authorization from the Council by resolution.

Tax Arrears Certificate

25.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator shall issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate shall not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

26.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator shall maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator shall register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

27.(1) This section applies to this Part and Parts XIII XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at



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the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices shall be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of Ontario.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

28.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

29.(1) Before proceeding under subsection 28(1), the tax administrator shall deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property shall deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

30.(1) The tax administrator shall publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property shall not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

31.(1) A sale of personal property shall be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator shall conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice shall be published in the manner set out in subsection 30(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale shall be postponed until after the court rules on the challenge.



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Registered Security Interests

32. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

33.(1) The proceeds from the sale of seized personal property shall be paid to any holders of registered security interests in the property and to Wasauksing in order of their priority under the laws applicable in the Province, and any remaining proceeds shall be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

34.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator shall serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Council shall, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

35.(1) The tax administrator shall set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 39(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

36.(1) A Notice of Sale of a Right to Assignment of Taxable Property shall be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator shall conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice shall be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, Wasauksing is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister and Director of Lands and Resources

37. The tax administrator shall, without delay, provide written notice of a sale of a right to an



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assignment of taxable property made under this Law to the Minister of Indian Affairs and Northern Development and to the director of lands and resources.

Subsisting Rights

38. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 39(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

39.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to Wasauksing the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1),
 - (a) if the right to an assignment was sold to a bidder, Wasauksing shall, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator shall provide written notice of the redemption to the Minister of Indian Affairs and Northern Development and to the director of lands and resources.
- (3) No assignment of taxable property shall be made until the end of the redemption period provided for in subsection (1).
- (4) Subject to a redemption under subsection (2), at the end of the redemption period, Wasauksing shall assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 36(3).

Assignment of Taxable Property

40.(1) Taxable property shall not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

- (2) The tax administrator shall register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.
- (3) An assignment under subsection 39(4) operates
 - (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building



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scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 39(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

41.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property shall be paid

- (a) first, to Wasauksing, and
- (b) second, to any other holders of registered interests in the property in order of their priority at law, and any remaining proceeds shall be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall retain such money until the rights of the parties have been determined.

Resale by Wasauksing

42.(1) If the right to assignment of taxable property is purchased by Wasauksing under subsection 36(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

43.(1) Subject to this section, Wasauksing may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by Wasauksing are used to provide that service to taxpayers; and
 - (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.
- (2) At least thirty (30) days before discontinuing any service, the tax administrator shall deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.
- (3) Wasauksing shall not discontinue
- (a) fire protection or police services to the taxable property of a debtor;
 - (b) water or garbage collection services to taxable property that is a residential dwelling; or
 - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI

GENERAL PROVISIONS

Disclosure of Information

44.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;



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(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

45. Notwithstanding section 44,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) The Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

46. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of Wasauksing, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

47.(1) No person may commence an action or proceeding for the return of money paid to Wasauksing, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to Wasauksing shall be deemed to have been voluntarily paid.

Notices

48.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.



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- (2) Except where otherwise provided in this Law
 - (a) a notice given by mail is deemed received on the fifth day after it is posted;
 - (b) a notice posted on property is deemed received on the second day after it is posted; and
 - (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

49.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

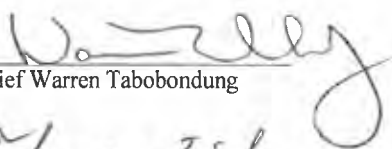
(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Force and Effect

50. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 12th day of June, 2018, at Wasauksing, in the Province of Ontario.

A quorum of the Council consists of four (4) members of Council.

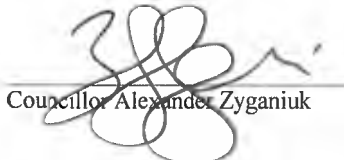

Chief Warren Tabobondung


Councillor Vincent Chechock


Councillor Theresa McInnes

Councillor David Martin Rice


Councillor Brent Tabobondung


Councillor Alexander Zygniuk



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SCHEDULE I

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE WASAUKSING FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection 16(1) of the *Wasauksing First Nation Property Taxation Law, 2018*, I request that you provide to me, in writing, no later than _____ [Note: shall be a date that is at least fourteen (14) days from the date of request], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__.



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SCHEDULE II
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Wasauksing First Nation Property Taxation Law, 2018*, taxes in the amount of _____ dollars (\$) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and shall be paid immediately.

Payments shall be made at the offices of the Wasauksing First Nation, located at 1508 Geewadin Road, Lane G, P.O. Box 250 Parry Sound, ON P2A 2X4 during normal business hours, by cheque, money order or cash, or shall be paid electronically.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Wasauksing First Nation Property Taxation Law, 2018*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Costs:	\$ _____
Total Payable	\$ _____

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__.



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SCHEDULE III
COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

- | | |
|--|--------------------------|
| 1. For preparation of a notice | \$100 |
| 2. For service of notice on each person or place by Wasauksing | \$100 |
| 3. For service of notice on each person or place by a process server, bailiff or delivery service | actual cost |
| 4. For advertising in newspaper | actual cost |
| 5. For staff time spent: | |
| (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; | \$50 per person per hour |
| (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule | \$50 per person per hour |
| 6. Actual costs incurred by Wasauksing for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts. | |



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SCHEDULE IV
TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the
Wasauksing First Nation Property Taxation Law, 2018, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the
date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$ _____) are
due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__.



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SCHEDULE V
TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Wasauksing First Nation Property Taxation Law, 2018*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$ _____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of one and one quarter percent (1.25%) per month or portion of month, compounded monthly, to a maximum of fifteen percent (15%) per year.

Payments shall be made at the offices of the Wasauksing First Nation, located at 1508 Geewadin Road, Lane G, P.O. Box 250 Parry Sound, ON P2A 2X4 during normal business hours. Payment shall be by made by cheque, money order or cash, or electronically.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__.



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SCHEDULE VI
NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection 28(1) of the *Wasauksing First Nation Property Taxation Law, 2018*, seizing the personal property described as follows:

[general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

- publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and
- at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__.



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SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Wasauksing First Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection 28(1) of the *Wasauksing First Nation Property Taxation Law, 2018*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to Wasauksing in order of their priority under the laws applicable in the Province of Ontario and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20____.



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SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to subsection 34(1) of the *Wasauksing First Nation Property Taxation Law, 2018*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of Wasauksing.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Wasauksing will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to Wasauksing the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, Wasauksing will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the



Wasauksing First Nation Property Taxation Law, 2018

right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Wasauksing will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. The Council of the Wasauksing First Nation will, without delay, provide written notice of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property to the Minister of Indian Affairs and Northern Development and to the director of lands and resources.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or Wasauksing, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to Wasauksing, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Wasauksing First Nation Property Taxation Law, 2018*.

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__.



Wasauksing First Nation Property Taxation Law, 2018

SCHEDULE IX
NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Wasauksing First Nation.

The public tender [auction] will take place on:

_____, 20__ at _____ o’clock at
_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Wasauksing First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Wasauksing will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to Wasauksing the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, Wasauksing will, without delay, repay to the bidder the amount of the bid.
5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Wasauksing will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.



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6. The Council of the Wasauksing First Nation will, without delay, provide written notice of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property to the Minister of Indian Affairs and Northern Development and to the director of lands and resources.
7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
8. An assignment of the taxable property operates
 - (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property will be paid first to Wasauksing, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Wasauksing First Nation Property Taxation Law, 2018*.

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__.



Wasauksing First Nation Property Taxation Law, 2018

SCHEDULE X
NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Wasauksing First Nation Property Taxation Law, 2018*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Wasauksing First Nation

Dated: _____, 20__.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Wasauksing First Nation in the Province of Ontario.

Wasauksing First Nation
Property Transfer Tax Law, 2018

Dated at Kamloops, British Columbia this 18th day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Wasauksing First Nation Property Transfer Tax Law, 2018

**WASAUKSING FIRST NATION
PROPERTY TRANSFER TAX LAW, 2018**

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Wasauksing First Nation Property Transfer Tax Law, 2018

WHEREAS:

A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Wasauksing First Nation deems it to be in the best interests of Wasauksing to make a law that provides for the levy and collection of a tax on certain interests in land in the reserve at the time of the conveyance of those interests; and

C. The Council of the Wasauksing First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the Wasauksing First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Wasauksing First Nation Property Transfer Tax Law, 2018*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;

“common-law partnership” means the relationship between two (2) persons who are cohabiting in a conjugal relationship;

“conveyance” means

- (a) a transfer, grant or other disposition of a lease by any method, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,
- (b) a transfer, grant or other disposition of a life estate in a lease, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,
- (c) the extension of the term of a lease by a lease modification agreement, and
- (d) a grant of an option to renew or extend the term of a lease;

“Council” has the meaning given to that term in the Act;

“chief executive director” means the person, appointed by the Council, who is responsible for the day-to-day operations of Wasauksing;

“expenditure law” means a law enacted under paragraph 5(1)(b) of the Act;

“holder” means a person in possession of an interest in land or a person who, for the time being,

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or



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- (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing, other than land, that is included in the definition of “land”, “real property” and “real estate” in the *Assessment Act*, R.S.O. 1990, c. A.31, and any manufactured home, and includes a structure to be constructed as part of an agreement to convey an interest in land;
- “interest in land” means land or improvements, or both, in the reserve and, without limitation, may include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “lease” means a leasehold interest or estate in the reserve, and includes a sublease or any further sublease;
- “lease modification agreement” means an agreement that extends the term of a lease;
- “local revenue account” means the account referred to in section 13 of the Act;
- “manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to
- (a) be moved from one place to another by being towed or carried, and
 - (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;
- “member” means a member of Wasauksing;
- “member of the family” means, in relation to a transferor, the parent, spouse, grandparent, child, grandchild, son-in-law, daughter-in-law, father-in-law or mother-in-law of the transferor;
- “Notice of Property Transfer Tax Assessment” means a notice containing the information set out in Schedule III and includes an amended Notice of Property Transfer Tax Assessment;
- “permanent resident of Canada” means a permanent resident as defined in the *Immigration and Refugee Protection Act*;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “principal residence” means the usual place where an individual makes their home;
- “PTT administrator” means a person appointed by the Council under subsection 3(1) to administer this Law;
- “registration date” means the date on which an application is made to register a conveyance in the registry;
- “registry” means a registry in which interests in land are registered;
- “Request for Information or Documents” means a request containing the information set out in Schedule V;
- “Request for Reconsideration” means a request containing the information set out in Schedule VI;
- “reserve” means any land set apart for the use and benefit of Wasauksing within the meaning of the *Indian Act*;



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- “residential”, in respect of an interest in land, means used for residential purposes or zoned for residential uses;
- “Return” means a tax return containing the information set out in Schedule II and in the form or forms determined by the PTT administrator;
- “single family residence” means a structure or part of a structure that is designed for occupation as a residence, including a condominium unit, and includes a residence that is to be constructed as part of the arrangement relating to a conveyance;
- “spouse” means a person who is married to another, whether by a traditional, religious or civil ceremony, and includes a spouse by common-law partnership;
- “tax” means the property transfer tax imposed under this Law and includes all penalties, interest, and costs added to taxes under this Law;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “taxpayer” means a person liable for payment of tax under this Law;
- “transferee” means a person to whom an interest in land is conveyed or whose interest in land is created, increased or given effect to under a conveyance;
- “transferor” means a person making a conveyance to a transferee;
- “value of the consideration” means the fair market value determined in accordance with the applicable rules and formulae set out in Schedule I; and
- “Wasauksing” means the Wasauksing First Nation, being a band named in the schedule to the Act.

(2) For the purpose of calculating tax payable under this Law, a person registered in the registry as the holder of the interest in land, other than a person registered only as the owner of a charge, is deemed to be the legal and beneficial holder of the interest in the land, even if the person holds the interest in land in trust.

(3) For the purposes of this Law, a person is considered to have only one (1) principal residence at a time.

(4) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(5) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

PTT Administrator

3.(1) The Council shall appoint a PTT administrator to oversee the administration and enforcement of this Law.

(2) The PTT administrator shall fulfill the responsibilities given to the PTT administrator under this Law and such other duties assigned to the PTT administrator by Wasauksing from time to time.

(3) The PTT administrator may, with the consent of the chief executive director, assign the performance of any duties of the PTT administrator to any officer, employee, contractor or agent of Wasauksing.

(4) The PTT administrator shall, in each year no later than June 30, report to the Council on the



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administration of this Law during the previous fiscal year, which report shall include

- (a) the amount of all taxes levied;
- (b) the amount of all taxes received;
- (c) the amount of any exemptions from taxes;
- (d) the amount of any refunds of taxes;
- (e) a list of all requests for reconsideration received by the PTT administrator and the decision made respecting each request;
- (f) any appeals filed; and
- (g) any enforcement proceedings taken.

Revenues and Expenditures

4. Taxes collected by Wasauksing shall be placed in the local revenue account of Wasauksing and expended under the authority of an expenditure law or in accordance with section 13.1 of the Act.

PART IV

TAX LIABILITY AND LEVY

Tax Liability

5.(1) This Law applies to all interests in land, and every transferee is subject to tax at the time of application for registration of a conveyance in respect of an interest in land in accordance with this Law.

(2) Except where an exemption applies as provided in Part V, a tax

(a) is levied and imposed on an interest in land at the time of the application for registration of a conveyance relating to that interest in land; and

(b) shall be paid by the transferee in accordance with this Law.

(3) A person who is a transferee of a conveyance is liable for the tax even if

(a) that person is also liable to pay taxes imposed under other property taxation laws of Wasauksing; or

(b) the interest in land acquired by a co-transferee of the conveyance is exempt from tax under this Law.

(4) Where there is more than one (1) transferee in respect of a conveyance, each transferee is jointly and severally liable to Wasauksing for the tax imposed under this Law.

(5) Subsection (4) does not apply to a co-transferee of a conveyance who is exempt from tax under this Law.

(6) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting those taxes, including without limitation respecting the assessment of taxes, the applicability of an exemption or refund, or the taxpayer's liability to taxation.

Tax Payment and Filing Return

6.(1) On application for registration of a conveyance in the registry, the transferee shall

(a) pay the tax computed at the rate set out in this Law; and

(b) file a completed Return in accordance with this Law, whether or not the conveyance is exempt from tax under this Law.

(2) The registry shall refuse to accept an application for registration of a conveyance if



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- (a) the transferee does not pay the tax owing at the time of registration;
 - (b) the transferee does not file a completed Return; or
 - (c) the PTT administrator or the registry staff have reasonable grounds to believe that the Return is incomplete, or the transferee does not qualify for an exemption being claimed on the Return.
- (3) Payment of taxes shall be made by cheque, money order or electronic transfer.
- (4) Payments by cheque or money order shall be made payable to the Wasauksing First Nation, and payments by electronic transfer shall be made as directed by the PTT administrator.
- (5) Wasauksing shall issue a receipt to the taxpayer for taxes paid under this Law.

Payment of Estimated Tax

7.(1) Despite section 6, where the amount of tax owing on a conveyance cannot be determined on the registration date because an appraisal or other valuation information is required to determine the value of the consideration of the conveyance, the PTT administrator may, on the request of the transferee,

- (a) estimate the tax owing using the best information available to the PTT administrator on the registration date; and
 - (b) authorize the registry to accept the application for registration of the conveyance on payment by the transferee of the PTT administrator's estimate of the tax owing.
- (2) Where a transferee makes a payment of estimated tax owing under subsection (1), the PTT administrator shall, on receipt of the appraisal or other valuation information, determine the tax owing on the conveyance.
- (3) Despite subsection (2), if the transferee was required to provide the appraisal or other valuation information and the transferee does not provide the information within the required time, the PTT administrator shall determine the tax owing on the conveyance on the registration date, based on the best information available to the PTT administrator at the time of the determination under this subsection.

(4) Where the PTT administrator makes a determination of tax owing under subsection (2) or (3), the PTT administrator shall deliver a Notice of Property Transfer Tax Assessment to the transferee and section 21 applies.

Tax Rate

- 8.(1) The tax levied under this Law shall be computed at the rate of
- (a) one half of one percent (0.5%) of the value of the consideration for the conveyance up to and including fifty-five thousand dollars (\$55,000);
 - (b) one percent (1%) of the value of the consideration for the conveyance that exceeds fifty-five thousand dollars (\$55,000) up to and including two hundred and fifty thousand dollars (\$250,000);
 - (c) one and one-half percent (1.5%) of the value of the consideration for the conveyance that exceeds two hundred and fifty thousand dollars (\$250,000) up to and including four hundred thousand dollars (\$400,000); and
 - (d) two percent (2%) of the value of the consideration for the conveyance that exceeds four hundred thousand dollars (\$400,000).
- (2) In addition to the rates set out in subsection (1), if the value of the consideration for the conveyance exceeds \$2,000,000 and the conveyance is a conveyance of an interest in land that contains at least one (1) and not more than two (2) single family residences, an additional tax shall be added at the rate of one-half of one percent (.5%) of the amount by which the value of the consideration exceeds \$2,000,000.



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(3) If a transferee

(a) applies to register a conveyance, and

(b) within six (6) months after the application referred to in paragraph (a) applies to register one or more additional conveyances respecting the same interest in land,

the tax owing on the conveyance referred to in paragraph (b) shall be calculated based on the total value of the consideration of the conveyances referred to in paragraphs (a) and (b) as if all the conveyances referred to in paragraphs (a) and (b) were one conveyance.

(4) If

(a) a transferee applies to register a conveyance, and

(b) one or more members of the family apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), to register one (1) or more conveyances respecting the same interest in land for which the transferor is not the person referred to in paragraph (a),

the tax owing shall be calculated based on the total value of consideration of the conveyances referred to in paragraphs (a) and (b) as if all those conveyances were a single conveyance, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay the total tax owing.

(5) If

(a) a transferee that is a corporation (in this subsection and subsection (6) called the “corporate transferee”) applies for registration of a conveyance, and

(b) one or more corporations associated with the corporate transferee apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), for registration of one or more conveyances respecting the same interest in land for which the transferor is not the corporate transferee,

the tax owing on the conveyances shall be calculated based on the total value of the consideration of the conveyances referred to in paragraphs (a) and (b) as if all those conveyances were a single conveyance, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay that total tax.

(6) For the purposes of subsection (5), a corporation is associated with a corporate transferee if the corporation and the corporate transferee are associated, within the meaning of section 256 of the *Income Tax Act*, on the registration date of the conveyance referred to in subsection (4).

Tax Return

9.(1) A Return shall be dated and certified by

(a) each transferee of the conveyance to which the Return relates, or an agent authorized in writing to make the Return on the transferee’s behalf;

(b) the solicitor acting in the transaction as the solicitor for the transferee;

(c) the presiding officer authorized to act for a corporation that is a transferee, or the vice-president, secretary, director or treasurer authorized to act for such corporation; or

(d) either of two transferees who are spouses of each other and both of whom are transferees, where the transferee certifying the Return is acting on behalf of the other of such transferees.

(2) The Return shall state that the person making it has personal knowledge of the facts stated in it, and it shall also state, where applicable, the capacity in which the person certifying the Return has acted and the name of any transferee on whose behalf the person is certifying the Return.



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Records to be Kept

10.(1) Every person required by this Law to deliver a Return shall keep at their place of residence in Ontario or at their principal place of business in Ontario such documents, records and accounts in such form and containing such information as will enable an accurate determination of the taxes payable under this Law.

(2) Records referenced under subsection (1) shall be kept for at least seven (7) years after the registration date of the conveyance to which they relate.

PART V

EXEMPTIONS FROM TAXATION

Applicability of Exemptions

11.(1) A transferee is exempt from taxation on a conveyance under this Law where

- (a) the conveyance is within any of the descriptions set out in sections 12 and 13; and
- (b) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the conveyance in the registry.

(2) A claim for an exemption under this section shall

- (a) be in the form required by the PTT administrator;
- (b) provide sufficient information for the PTT administrator to confirm that the conveyance or the transferee, as the case may be, qualifies for the exemption claimed; and
- (c) include a consent by the transferee to the PTT administrator conducting inquiries respecting the conveyance and the transferee that the PTT administrator considers necessary to confirm the qualification for the exemption.

Exemptions from Tax

12.(1) A transferee is exempt from taxation on a conveyance under this Law where the conveyance is

- (a) from a transferor who is the spouse or former spouse of the transferee and at least one (1) of the following conditions is met:

- (i) the only consideration given for the conveyance apart from natural love and affection is the assumption of any encumbrances burdening the interest in land,
- (ii) the conveyance is in compliance with the terms of a written agreement pursuant to which the parties have agreed to live separate and apart, or
- (iii) the conveyance is in compliance with the direction of an order or judgment made by a court of competent jurisdiction under an applicable provincial, federal or Wasauksing enactment respecting the division of matrimonial or family property;

- (b) from a transferor to or in trust for or vested in a dependent of the transferor pursuant to an order made by a court of competent jurisdiction under an applicable provincial, federal or Wasauksing enactment respecting the division of matrimonial or family property;

- (c) of a lease for an interest in land that is intended for subdivision, development and resale of at least five (5) parcels on the land, provided that the transferee completes a subdivision to create at least five (5) parcels within three (3) years after the registration date; and

- (d) of a lease (other than a lease modification agreement) with an unexpired term that cannot exceed ten (10) years remaining as of the registration date, including any renewals or extensions of the term provided for in the lease or in a separate option to lease or other document entered into as part of the



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arrangement relating to the lease (whether or not the lessee and the optionee or person named in the document are the same persons).

(2) Despite paragraph (1)(d), the exemption from taxation in that paragraph does not apply to a conveyance where

- (a) two (2) or more conveyances are made in respect of the same interest in land;
- (b) the applications for registration of the conveyances are made at the registry within six (6) months of each other;
- (c) each of the conveyances provides a term during which a person is given a right to occupy the interest in land under a lease; and
- (d) the terms referred to in paragraph (c) exceed ten (10) years in total.

Additional Exemptions

13.(1) A transferee is exempt from taxation on a conveyance under this Law where the conveyance is to

- (a) Wasauksing as the sole transferee;
- (b) a member where, in respect of the conveyance,
 - (i) the member is the only transferee and the interest in land will be the transferee's principal residence,
 - (ii) all of the transferees are members, and the interest in land will be the principal residence of at least one of the transferees, or
 - (iii) the member and the member's spouse are the only transferees, and the interest in land will be the transferees' principal residence,

provided that the transferee will hold the interest in land directly and not as a trustee; or

(c) a trustee who will hold the interest in land in trust only for the sole benefit of one (1) or more members and no other person.

(2) Where an exemption is given under paragraph (1)(b) or (c), Wasauksing shall

- (a) pay into the local revenue account an amount equivalent to the taxes that would have been payable by the exempted person had the exemption not applied; and
- (b) make the payment under paragraph (a) using moneys that are not local revenues.

PART VI

REVIEWS, INFORMATION REQUESTS AND INSPECTIONS

Review by PTT Administrator

14.(1) The PTT administrator shall review every Return, every claim for an exemption, and every application for a refund submitted under this Law.

(2) The PTT administrator may determine whether

- (a) a Return is accurate;
- (b) a claim for an exemption is accurate;
- (c) an application for a refund is accurate;
- (d) the tax owing has been paid as required by this Law; and
- (e) any provision of this Law has been contravened.



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Request for Information or Documents

15.(1) The PTT administrator may, for any purpose related to the administration or enforcement of this Law, deliver a Request for Information or Documents to any person, including a transferor, a transferee, or a holder of an interest in land on which tax has or should have been levied, and that person shall provide to the PTT administrator, within fourteen (14) days or a longer period as specified in the Request, such books, letters, accounts, invoices, financial statements or such other documents as the PTT administrator considers necessary to determine compliance with this Law.

(2) The PTT administrator is not bound by any information provided under subsection (1), and may, despite any information delivered or if no information is delivered, make a tax assessment in respect of taxes payable, or make any other determination or take such action as the PTT administrator determines appropriate.

Inspections

16.(1) The PTT administrator or another person authorized by Wasauksing may, for any purpose related to the administration or enforcement of this Law, at all reasonable times enter into any premises or place where any business is carried on or any property is kept, or where anything is done in connection with any business or where any books or records are or should be kept, and,

- (a) audit or examine the books and records and any account or other document that relates or may relate to the information that is or should be in the books or records or to an amount payable under this Law;
- (b) examine property described in any conveyance or any property, process or matter which may, in their opinion, assist in determining the accuracy of any Return required by this Law or in ascertaining the information that is or should be in the books or records or in a Return, or in ascertaining any amount payable under this Law; and
- (c) require a transferee who is liable or possibly liable to pay tax under this Law, and any officer, director, agent or representative of that transferee or any person on the premises,
 - (i) to give them all reasonable assistance with their audit or examination,
 - (ii) to answer all questions relating to the audit or examination either orally or, if they so require, in writing, on oath or by statutory declaration, and
 - (iii) to attend at the premises or place with them for the purposes of giving reasonable assistance and answering questions relating to the audit or examination.

(2) If a record has been inspected or produced under this section, the person by whom it is inspected or to whom it is produced may make copies of that record.

(3) A person shall not obstruct a person doing anything that they are authorized by this section to do.

PART VII

REFUNDS

Refund of Taxes Paid

17.(1) If a person has paid tax pursuant to a Notice of Property Transfer Tax Assessment and, as a result of

- (a) a decision of the PTT administrator under section 22, or
- (b) an order of the court under section 23,

the tax payable is less than the amount actually paid, the PTT administrator shall refund the excess tax paid, including interest on the amount overpaid calculated in accordance with subsection (3).



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- (2) If, after a person has paid tax under section 6,
 - (a) the person withdraws the application for registration, or
 - (b) the application for registration is rejected and not resubmitted,

the PTT administrator shall refund the tax paid, including interest calculated in accordance with subsection (3).

(3) Where interest is payable on a refund of taxes under this Law, the PTT administrator shall calculate the interest payable as follows:

- (a) interest accrues from the date that the taxes were originally paid to Wasauksing;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year is two percent (2%) below the prime lending rate of the principal banker to Wasauksing on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is owed.

Refund of Taxes on Application

18.(1) Where a person has paid an amount as tax under this Law in circumstances where there was no legal obligation to pay the amount as tax, the person may apply to the PTT administrator for a refund of the amount paid.

(2) To claim a refund under subsection (1), a person shall

- (a) submit to the PTT administrator a written application, in the form required by the PTT administrator, signed by the person who paid the amount claimed; and
- (b) provide sufficient evidence to satisfy the PTT administrator that the person who paid the amount is entitled to the refund.

(3) For the purposes of paragraph (2)(a), if the person who paid the amount claimed is a corporation, the application shall be signed by an authorized signatory of the corporation.

(4) Where the PTT administrator receives an application for a refund under this section and is satisfied that person paid an amount as tax in circumstances where there was no legal obligation to pay the amount as tax, the PTT administrator shall refund that amount to the person entitled to it, without interest.

(5) As a limitation on subsection (4), the PTT administrator shall not provide a refund for an amount paid more than two (2) years before the date on which the application for a refund is submitted under paragraph (2)(a).

(6) Where the PTT administrator determines that a refund is not payable under this section, the PTT administrator shall give a written notice to the transferee stating the reasons a refund is not payable and the notice is deemed to be a Notice of Property Transfer Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

Refund on Purchase of Qualifying Home

19.(1) In this section,

“purchaser” means an individual who is at least eighteen (18) years of age, who is a Canadian citizen or permanent resident of Canada, and who has never owned a qualifying home anywhere in the world



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and whose spouse has not owned a qualifying home anywhere in the world while they were a spouse of the individual; and

“qualifying home” means

- (a) a detached house;
- (b) a semi-detached house, including a dwelling house that is joined to another dwelling house at the footing or foundation by a wall above or below grade or both above and below grade;
- (c) a townhouse;
- (d) a share or shares of the capital stock of a co-operative corporation if the share or shares are acquired for the purpose of acquiring the right to inhabit a housing unit owned by the corporation;
- (e) a manufactured home that is suitable for year-round permanent residential occupation;
- (f) a condominium unit;
- (g) a residential dwelling that is a duplex, triplex or fourplex; or
- (h) a partial ownership interest as a tenant in common of real property if the ownership interest was acquired for the purpose of acquiring the right to inhabit a housing unit forming part of the real property.

(2) The PTT administrator shall refund, in accordance with this section and without interest, the tax payable under this law by a purchaser in respect of the acquisition by the purchaser of a qualifying home to be used by the purchaser as their principal residence, provided the purchaser occupies the home as their principal residence no later than nine (9) months after the registration date of the conveyance.

(3) If an individual who would otherwise be eligible for a refund under subsection (2) is not eligible because the individual is not a purchaser within the meaning of subsection (1) because the individual is not a Canadian citizen or permanent resident of Canada on the registration date, that individual is eligible for the refund if they become a Canadian citizen or permanent resident of Canada within eighteen (18) months after the registration date of the conveyance.

(4) The maximum amount of tax refundable under subsection (2) in respect of the acquisition of a qualifying home is four thousand dollars (\$4000).

(5) If the purchaser is not the only transferee in respect of a conveyance, the refund payable under subsection (2) to the purchaser shall be reduced to the portion of the refund, determined for all transferees, applicable to,

- (a) the purchaser’s interest acquired under the conveyance; and
- (b) the interest of the spouse of the purchaser who previously owned a qualifying home anywhere in the world prior to the time they became the spouse of the purchaser, if the spouse is named in the conveyance and is a Canadian citizen or a permanent resident of Canada on the registration date, or becomes a Canadian citizen or permanent resident of Canada within eighteen (18) months after the registration date.

(6) An application for a refund under this section may be made at the time of application for registration of the conveyance, and shall be made before the expiration of eighteen (18) months after the registration date of the conveyance.

(7) Where a purchaser makes an application for a refund at the time of application for registration of the conveyance, the PTT administrator may deduct from the tax payable the amount of the refund under this section.

(8) An application for a refund under this section shall



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- (a) be in the form required by the PTT administrator;
- (b) include a declaration that the transferee meets all of the requirements set out in this section;
- (c) provide sufficient information to confirm that the interest in land is a qualifying home; and
- (d) include a consent by the transferee to the PTT administrator conducting inquiries respecting the transferee that the PTT administrator considers necessary to confirm the qualifications of the transferee for the refund.

Recovery of a Refund Wrongly Obtained

20.(1) If a refund is made under this Law and the PTT administrator subsequently determines that the person was not entitled to the refund, or was entitled only to a refund in a lesser amount, the amount of the refund to which the person was not entitled is deemed to be tax imposed by section 6 which was required to have been paid by the person on the date the refund was made to the person.

(2) Where the PTT administrator makes a determination under subsection (1), the PTT administrator shall give a Notice of Property Transfer Tax Assessment to the person stating the reasons the person was not entitled to the refund, or was entitled only to a refund in a lesser amount, and the amount of taxes payable, including interest and penalties where section 28 applies.

PART VIII

ASSESSMENT, RECONSIDERATION AND APPEAL

Tax Assessment by PTT Administrator

21.(1) The PTT administrator may determine, in respect of a conveyance, and on information available to the PTT administrator,

- (a) the value of the consideration of a conveyance;
- (b) the applicability of an exemption claimed under this Law;
- (c) the applicability of a refund under section 19; and
- (d) the tax owing by a transferee under this Law.

(2) If the PTT administrator determines that

- (a) the value of the consideration indicated on a Return is not correct,
- (b) an exemption claimed by a transferee is not applicable,
- (c) a refund applied for by a transferee under section 19 is in whole or in part refused, or
- (d) for any reason a transferee has not paid the correct amount of tax,

the PTT administrator shall make a tax assessment and deliver a Notice of Property Transfer Tax Assessment to the transferee.

(3) The Notice of Property Transfer Tax Assessment shall set out, as applicable,

- (a) the name and address of the transferee;
- (b) a description of the interest in land;
- (c) the PTT administrator's determination of the value of the consideration of the conveyance;
- (d) the PTT administrator's determination of the applicability of an exemption claimed by the transferee;
- (e) the PTT administrator's determination of the applicability of a refund under section 19;
- (f) the PTT administrator's determination of the total amount of tax payable on the conveyance;



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- (g) the amount of tax paid by the transferee;
- (h) any penalty and interest owing by the transferee under Part X, as of the date of the Notice of Property Transfer Tax Assessment;
- (i) the balance of tax owing or overpaid; and
- (j) the date of the Notice of Property Transfer Tax Assessment.

(4) The delivery of a Notice of Property Transfer Tax Assessment by the PTT administrator constitutes a statement of and demand for payment of the taxes where taxes are owing.

(5) Where a Notice of Property Transfer Tax Assessment indicates an overpayment of taxes, the PTT administrator shall refund any excess taxes that have been paid, in accordance with this Law.

(6) Where a Notice of Property Transfer Tax Assessment indicates taxes owing, the taxes are due and payable within thirty (30) days after the date shown on the Notice of Property Transfer Tax Assessment, whether or not a taxpayer delivers a Request for Reconsideration in respect of the tax assessment.

(7) Subject to being varied on reconsideration, or varied or vacated on appeal, a Notice of Property Transfer Tax Assessment is valid and binding despite any error, defect, omission, or error in procedure.

(8) Except as provided in subsections (9), (10) or (11), the PTT administrator shall issue a Notice of Property Transfer Tax Assessment within one (1) year after the registration date of a conveyance.

(9) Where a claim for an exemption is made under paragraph 12(1)(c), the PTT administrator shall issue a Notice of Property Transfer Tax Assessment within forty (40) months after the registration date of the conveyance relating to the exemption.

(10) Where an application for a refund is made under section 19, the PTT administrator shall issue a Notice of Property Transfer Tax Assessment within twenty-four (24) months after the registration date of the conveyance relating to the refund.

(11) Despite the time limitations set out in this section, where the PTT administrator determines that a person has made any misrepresentation that is attributable to neglect, carelessness or willful default, or has committed any fraud, in supplying any information under this Law, in claiming an exemption or applying for a refund, or in omitting to disclose any information, or the person has failed to deliver a Return required by this Law, the PTT administrator may make a tax assessment and deliver a Notice of Property Transfer Tax Assessment to that person at any time.

Reconsideration of Tax Assessment

22.(1) A transferee who receives a Notice of Property Transfer Tax Assessment may request that the PTT administrator reconsider that tax assessment by delivering a Request for Reconsideration to the PTT administrator within sixty (60) days after the date shown on the Notice of Property Transfer Tax Assessment.

(2) A Request for Reconsideration shall include the reasons for the request and set out all relevant facts, including an estimate of the value of the consideration of the conveyance if that information is relevant to the request.

(3) On receipt of the Request for Reconsideration, the PTT administrator shall consider the request and, within thirty (30) days after receiving the Request for Reconsideration, either

- (a) confirm the assessment or the refusal to provide a refund, as the case may be; or
- (b) vary the assessment or provide a refund, as the case may be.

(4) Where, under subsection (3), the PTT administrator confirms the assessment or the refusal to provide a refund, the PTT administrator shall give a written notice of that decision to the transferee.



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(5) Where, under subsection (3), the PTT administrator decides to vary an assessment or provide a refund, the PTT administrator shall determine the taxes and interest owing on the conveyance, if any, or the refund payable, as the case may be, and deliver an amended Notice of Property Transfer Tax Assessment to the transferee reflecting the decision.

(6) The PTT administrator may extend the time limit for a transferee to deliver a Request for Reconsideration where

(a) an application for extension is made before the expiry of the time allowed under subsection (1); and

(b) the application contains the reason for the extension and specifies the period of time applied for.

(7) A Request for Reconsideration may not be made in respect of a reconsideration decision, or in respect of an amended Notice of Property Transfer Tax Assessment given under subsection (5).

Appeal to Court

23.(1) An appeal lies from a decision of the PTT administrator under section 22 to a court of competent jurisdiction.

(2) An appeal under this section shall be commenced within sixty (60) days of the notice of the PTT administrator's decision.

(3) An appeal under this section is a new hearing that is not limited to the evidence and issues that were before the PTT administrator.

(4) The court may dismiss the appeal, allow the appeal, vary the decision from which the appeal is made or refer the decision back to the PTT administrator for reconsideration.

(5) An appeal lies from a decision of the court to the appellate court with leave of a justice of that court.

PART IX

RECORDS AND TAX CERTIFICATES

Record of Taxes Levied

24. The PTT administrator shall keep the following records in respect of the administration of this Law:

(a) all taxes levied;

(b) all Returns received;

(c) all applications for exemptions received and the decision made respecting each request;

(d) all tax payments made and receipts issued;

(e) all requests for reconsideration received by the PTT administrator and the decision made respecting each request;

(f) all refund applications received and all refunds paid; and

(g) all enforcement proceedings taken.

Tax Certificate

25.(1) On receipt of a written request and payment of the fee set out in subsection (2), the PTT administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of a conveyance, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars (\$50) for each conveyance.



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PART X
PENALTIES AND INTEREST

Interest

26. Where this Law provides for the payment of interest on unpaid taxes, the interest accrues on the unpaid taxes at the rate of fifteen percent (15%) per year until paid or recovered.

Penalty

27. Where this Law provides for a penalty to be added to unpaid taxes, a one-time penalty of ten percent (10%) of the portion of the taxes that remain unpaid shall be added to the amount of the unpaid taxes and the amount added is, for all purposes, deemed to be part of the taxes.

Penalty and Interest in Certain Situations

28. If the PTT administrator determines that a transferee provided information that is false or misleading

- (a) in support of an exemption from tax under this Law,
- (b) in support of an application for a refund under this Law, or
- (c) relating to the value of the consideration of a conveyance,

the transferee shall pay, in addition to the taxes owing on the conveyance, a penalty on the unpaid taxes added as of the registration date or the date a refund was given, as applicable, and interest calculated from the registration date or the date a refund was given, as applicable.

Penalty and Interest Where Notice of Property Transfer Tax Assessment Not Paid

29.(1) Except where a penalty is applied under section 28, a penalty shall be added to taxes that remain unpaid on the day after the due date shown on a Notice of Property Transfer Tax Assessment.

(2) Except where interest is applied under section 28, interest shall accrue on taxes that remain unpaid on the day after the due date shown on a Notice of Property Transfer Tax Assessment, starting on the first day after the due date until the date the taxes are actually paid.

PART XI
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

30.(1) Taxes levied under this Law are a debt owed to Wasauksing, recoverable by Wasauksing in a court of competent jurisdiction or in any manner permitted by law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of a Notice of Property Transfer Tax Assessment that refers to the taxes payable by a person, certified as a true copy by the PTT administrator, is evidence of that person's debt for the taxes.

- (3) Costs incurred by Wasauksing in the collection and enforcement of unpaid taxes
 - (a) are determined in accordance with Schedule VII; and
 - (b) are payable by the debtor as unpaid taxes.

Creation of Lien

31.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The PTT administrator shall maintain a list of all liens created under this Law and file a notice of the lien in the registry.



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(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The PTT administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the PTT administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the PTT administrator shall register a discharge of the lien without delay.

(6) Discharge of a lien by the PTT administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

PART XII
GENERAL PROVISIONS

Disclosure of Information

32.(1) The PTT administrator or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in court proceedings or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The PTT administrator may disclose to the agent of a transferee confidential information relating to the conveyance if the disclosure has been authorized in writing by the transferee.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized in writing by the transferee referred to in that subsection.

Disclosure for Research Purposes

33. Notwithstanding section 32,

- (a) the PTT administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;
- (b) The Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

34. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this Law be affected by

- (a) an error or omission in a determination made by the PTT administrator, Wasauksing or any person authorized by Wasauksing;
- (b) an incorrect or incomplete assessment, a failure to make an assessment, or an error, defect, or omission in procedure in a Notice of Property Transfer Tax Assessment or any notice given under this



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Law; or

- (c) a failure of Wasauksing, the PTT administrator or any person authorized by Wasauksing to do something within the required time.

Limitation on Proceedings

35.(1) Except as specifically provided in this Law, a person shall not commence an action or proceeding for the return of money paid to Wasauksing, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, the money paid to Wasauksing is deemed to have been paid voluntarily.

Notices

36.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

- (a) by mail to the recipient's ordinary mailing address;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address.

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

37.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of this Law and shall be construed as being inserted for convenience of reference only.



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Force and Effect

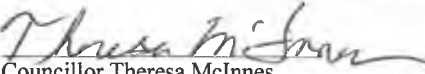
38. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 12th day of June, 2018, at Wasauksing, in the Province of Ontario.

A quorum of the Council consists of four (4) members of the Council


Chief Warren Tabobondung


Councillor Vincent Chechock


Councillor Theresa McInnes

Councillor David Martin Rice


Councillor Brent Tabobondung


Councillor Alexander Zygniuk



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SCHEDULE I
FAIR MARKET VALUE DETERMINATION

Interpretation

1. In this Schedule,

(a) a reference to the “rent” does not include an amount that is separately calculated under a lease and is payable to a lessor in reimbursement for

(i) taxes, or

(ii) reasonable expenses relating to the operation of a multi-tenant premises of which the demised interest in land forms a part;

(b) “appraisal” means an appraisal conducted by an independent appraiser who is designated Accredited Appraiser Canadian Institute by the Appraisal Institute of Canada or designated, registered or licensed as a certified appraiser under the laws of the Province of Ontario, as applicable; and

(c) “assessed value” means the most recent assessed value of an interest in land determined in accordance with the *Wasauksing First Nation Property Assessment Law, 2018*.

Determination of Lease Term and Life Estate Term

2.(1) Subject to section 6, and subsections (2), (3) and (5), the term of a lease is the sum of

(a) the number of years for which a transferee has the right to occupy the demised interest in land; and

(b) the maximum number of years not counted under paragraph (a) that, by the exercise of rights or options to renew or extend the lease, the transferee may occupy the demised interest in land.

(2) Subject to subsection (3), the term of a lease is the unexpired portion of the term determined under subsection (1) on the registration date.

(3) If the lease is a time-share or fractional ownership plan, the term of the lease shall be determined by adding together the number of years during which the transferee may, for any part of a year, occupy the interest in land.

(4) Subject to subsection (5), the term of a life estate is the number of years of life expectancy based on Table 3 remaining to the holder of the life estate on the registration date of the life estate in the registry.

(5) Where the term of a lease or life estate would otherwise be expressed as a fraction of a year or as a number of years plus a fraction of a year, the term shall be rounded up to the next whole number.

Fair Market Value of Prepaid Leases

3.(1) The fair market value of a conveyance involving a prepaid lease is the amount of the purchase price paid by the transferee in money and any other consideration, where

(a) the rent under the lease is not subject to adjustment or renegotiation and has been paid for the term of the lease before the registration date or will be paid within one (1) year of that date; and

(b) the lessor and the transferee deal with each other at arm’s-length.

(2) If a lessor and a transferee are not at arm’s-length, the fair market value is the amount that would have been paid if the leasehold interest in land had been sold on the registration date in the open market by a willing seller to a willing purchaser free of any trust and unencumbered by a judgment for the



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payment of money, or a mortgage, or any other financial instrument that secures the payment of money or the performance of an obligation.

Fair Market Value of Lease Having a Term Not Exceeding 30 Years

4.(1) The fair market value of a conveyance involving a lease

- (a) to which section 3 does not apply,
- (b) the term of which does not exceed thirty (30) years, and
- (c) where the lessor and the transferee deal with each other at arm's-length,

is, subject to an election under subsection (2), the amount determined in accordance with the following formula:

$$\text{LSC} + (\text{ARP} \times \text{PVF})$$

where

LSC = any lump sum consideration paid by the transferee for the grant or transfer of the lease, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to a lease; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the term of the lease.

(2) The transferee may elect to calculate the fair market value of the lease under section 5.

Fair Market Value of Other Leases

5.(1) Subject to subsection (2), the fair market value of a conveyance to which section 4 does not apply is the amount determined in accordance with the following formula:

$$\text{VSI} \times \text{P}$$

where

VSI = the fair market value of the fee simple interest, including improvements, in the demised interest in land; and

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease.

(2) For the purposes of subsection (1) where part of the improvements on a parcel of land are leased, the fair market value of the demised interest in land is determined in accordance with the following formula:

$$\frac{\text{VSI} \times \text{P} \times \text{ARADP}}{\text{ARA}}$$

where

VSI = the fair market value of the fee simple interest, including improvements, within which the demised interest in land is situated;

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease;

ARADP = the aggregate rentable area of the demised interest in land; and

ARA = the aggregate rentable area of the improvements on the land within which the demised interest in land is situated.



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(3) The VSI in subsections (1) and (2) is the assessed value of the leasehold interest in land, if available.

(4) If an assessed value is not available, the PTT administrator may

(a) determine the VSI using the best available data, which may include assessed values or appraisal data of comparable properties; or

(b) require the transferee to provide an appraisal of the VSI at the transferee's cost.

(5) If the PTT administrator determines the VSI under paragraph (4)(a), the transferee may, within ten (10) days after the PTT administrator advised the transferee of the VSI, elect to provide an appraisal of the VSI to the PTT administrator at the transferee's cost and within an additional twenty-one (21) days or such additional time frame as agreed to by the PTT administrator.

(6) If the transferee provides an appraisal under subsection (5), the PTT administrator shall use the VSI determined by the appraisal for the purposes of this section.

Fair Market Value of a Lease Modification Agreement

6.(1) The term of the lease modification agreement for the purposes of this section is the sum of

(a) the term of the lease before extension by the lease modification agreement, calculated under subsection 2(1) without regard to subsection 2(2) from the date the lease agreement was first executed; and

(b) the number of years, applying subsection 2(5), by which the lease is extended by the lease modification agreement.

(2) For the purposes of paragraph (1)(b), options or rights to renew or extend the lease pursuant to the lease modification agreement are deemed exercised to give the maximum possible extension.

(3) Subject to subsection (5), where the term of the lease modification agreement is one hundred (100) years or less, its fair market value is the amount determined in accordance with the following formula:

$$\text{LSC} + (\text{ARP} \times \text{PVF})$$

where

LSC = any lump sum consideration paid by the transferee for the lease modification, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to the lease as extended by the lease modification agreement; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(4) Where the term of the lease modification agreement exceeds one hundred years (100) years, section 5 applies for the purpose of calculating the fair market value of the lease modification agreement except that "P" equals the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(5) The transferee may elect to calculate the fair market value of the lease under section 5 as modified by subsection (4).

Fair Market Value of Life Estates

7. The fair market value of a life estate in a lease is the amount determined in accordance with the following formula:



Wasauksing First Nation Property Transfer Tax Law, 2018

$$\text{VFS} \times \text{P}$$

where

VFS = the fair market value of the leasehold interest in land determined

- (a) as though the life estate did not exist; and
- (b) under section 3, 4 or 5 as applicable.

P = the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the term of the life estate.

Transfers That Are Not Arm's-Length

8. Where a transferor and a transferee do not deal with each other at arm's-length, the PTT administrator may

- (a) use the assessed value; or
- (b) require the transferee to provide with the Return, as applicable and at the transferee's cost, an appraisal of
 - (i) the valuation required under subsection 3(2),
 - (ii) the ARP under section 4 or section 6 that would be paid on the open market on the registration date by an arm's-length transferee, or
 - (iii) the VSI under section 5 that would be paid on the open market on the registration date by an arm's-length transferee.

TABLE 1 – PERCENTAGE OF FAIR MARKET VALUE

Column 1	Column 2
Term of Lease Agreement or Life Expectancy	Percentage of Fair Market Value of the Demised Premises or the Land Subject to the Life Estate
5 years or less	40%
More than 5 years but not more than 10 years	50%
More than 10 years but not more than 20 years	60%
More than 20 years but not more than 30 years	70%
More than 30 years but not more than 40 years	80%
More than 40 years but not more than 50 years	90%
More than 50 years	100%



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Table 2 – Present Value Factors

Column 1	Column 2
Term of Lease Agreement	Present Value Factor (at 8%)
1	1.0
2	1.8
3	2.6
4	3.3
5	4.0
6	4.6
7	5.2
8	5.7
9	6.2
10	6.7
11	7.1
12	7.5
13	7.9
14	8.2
15	8.6
16	8.9
17	9.1
18	9.4
19	9.6
20	9.8
21	10.0
22	10.2
23	10.4
24	10.5
25	10.7
26	10.8
27	10.9
28	11.1
29	11.2
30-31	11.3
32	11.4
33	11.5
34	11.6
35-36	11.7
37-38	11.8
39-40	11.9
41-43	12.0
44-46	12.1
47-50	12.2
51-57	12.3
58-71	12.4
72-100	12.5



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TABLE 3 – LIFE EXPECTANCY

Age of Transferee	Male Life Expectancy	Female Life Expectancy
0	71.88	78.98
1	71.67	78.65
2	70.73	77.70
3	69.77	76.74
4	68.80	75.77
5	67.84	74.79
6	66.86	73.81
7	65.88	72.83
8	64.90	71.84
9	63.91	70.86
10	62.92	69.87
11	61.94	68.88
12	60.95	67.90
13	59.97	66.91
14	59.00	65.93
15	58.04	64.95
16	57.10	63.97
17	56.16	63.00
18	55.23	62.02
19	54.31	62.05
20	53.39	60.08
21	52.47	59.11
22	51.55	58.14
23	50.63	57.16
24	49.71	56.19
25	48.78	55.22
26	47.86	54.25
27	46.92	53.27
28	45.99	52.30
29	45.05	51.33
30	44.11	50.36
31	43.17	49.39
32	42.22	48.42
33	41.28	47.45
34	40.34	46.48
35	39.39	45.51
36	38.45	44.55
37	37.52	43.59
38	36.58	42.63
39	35.65	41.68
40	34.72	40.73
41	33.80	39.78
42	32.88	38.84
43	31.97	37.90



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Age of Transferee	Male Life Expectancy	Female Life Expectancy
44	31.06	36.97
45	30.16	36.04
46	29.27	35.11
47	28.39	34.19
48	27.52	33.28
49	26.66	32.37
50	25.81	31.47
51	24.97	30.57
52	24.14	29.68
53	23.33	28.80
54	22.52	27.93
55	21.73	27.06
56	20.95	26.20
57	20.18	25.35
58	19.43	24.51
59	18.69	23.68
60	17.96	22.85
61	17.25	22.03
62	16.56	21.22
63	15.88	20.42
64	15.21	19.63
65	14.57	18.85
66	13.93	18.09
67	13.32	17.33
68	12.72	16.59
69	12.14	15.86
70	11.58	15.14
71	11.03	14.44
72	10.49	13.75
73	9.98	13.08
74	9.48	12.42
75	9.00	11.78
76	8.53	11.15
77	8.09	10.54
78	7.66	9.95
79	7.25	9.39
80	6.85	8.84
81	6.48	8.32
82	6.12	7.82
83	5.78	7.34
84	5.45	6.88
85	5.14	6.45
86	4.85	6.04
87	4.57	5.65
88	4.30	5.28
89	4.05	4.93



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Age of Transferee	Male Life Expectancy	Female Life Expectancy
90	3.82	4.60
91	3.59	4.29
92	3.38	3.99
93	3.19	3.71
94	2.96	3.39
95	2.65	2.99
96	2.27	2.51
97	1.84	1.99
98	1.41	1.50
99	1.05	1.10
100	0.79	0.81
101	0.60	0.61
102	0.50	0.50



Wasauksing First Nation Property Transfer Tax Law, 2018

SCHEDULE II
WASAUKSING FIRST NATION
INFORMATION REQUIRED FOR PROPERTY TRANSFER TAX RETURNS

The Property Transfer Tax Return form or forms shall require at least the following information:

- (a) the name and address of the transferee;
- (b) the street address and legal description of the interest in land to which the conveyance relates;
- (c) the registration date of the conveyance;
- (d) the name of the transferor;
- (e) the term of the lease, determined in accordance with the Law;
- (f) the true value of the consideration for the conveyance, determined in accordance with the Law;
- (g) for a prepaid lease, the gross purchase price paid for the conveyance, including the true amount in cash and the value of any property or security included in the purchase price, and any non-monetary or other consideration paid or provided;
- (h) where the gross purchase price differs from the fair market value, the reason for the difference;
- (i) where a lease is not prepaid, the rent payment, lump sum consideration payment that sets out the true amount in cash and the value of any property or security included in the payment, and any non-monetary or other consideration paid or provided, and other information required to calculate the fair market value under the Law;
- (j) where the value of the consideration exceeds two million dollars (\$2,000,000), whether the interest in land conveyed contains at least one and not more than two single family residences; and
- (k) the calculation of the amount of land transfer tax payable on the conveyance.



Wasauksing First Nation Property Transfer Tax Law, 2018

SCHEDULE III
WASAUKSING FIRST NATION
NOTICE OF PROPERTY TRANSFER TAX ASSESSMENT

DATE OF NOTICE: _____, 20__

This Notice is given pursuant to section 21 of the *Wasauksing First Nation Property Transfer Tax Law, 2018* to:

NAME: _____

ADDRESS: _____

RESPECTING THE CONVEYANCE RELATING TO THE INTEREST IN LAND DESCRIBED AS:

DATE OF REGISTRATION: _____, 20__.

The PTT administrator has undertaken an assessment of the tax payable on the conveyance relating to the above-referenced interest in land.

SUMMARY OF TAX ASSESSMENT:

EXEMPTION CLAIMED: _____

APPLICABILITY OF EXEMPTION: _____

REFUND CLAIMED: _____

PURCHASE PRICE PAID (WHERE APPLICABLE): \$ _____

FAIR MARKET VALUE OF CONVEYANCE: \$ _____

PROPERTY TRANSFER TAX OWING ON CONVEYANCE: \$ _____

PROPERTY TRANSFER TAX PAID BY TRANSFEREE: \$ _____

INTEREST ACCRUED AS OF DATE OF THIS NOTICE: \$ _____

PENALTY ASSESSED AS OF DATE OF THIS NOTICE: \$ _____

TOTAL TAXES DUE AND OWING: \$ _____

DUE DATE: _____, 20__

All taxes owing are due and payable in full on or before the due date.

Payments shall be made at the offices of the Wasauksing First Nation, located at [insert address] during normal business hours. Payment shall be by money order or cheque.

A penalty has been assessed on the unpaid taxes and interest has accrued from the registration date because transferee provided information that is false or misleading (check applicable box)

___ in support of an exemption from tax under this Law,

___ in support of an application for a refund, or

___ relating to the fair market value of a conveyance.

Where interest on unpaid amounts is shown above, interest continues to accrue each day that the taxes remain unpaid.



Wasauksing First Nation Property Transfer Tax Law, 2018

Taxes that are not paid by the due date indicated on this Notice shall incur penalties and interest in accordance with the *Wasauksing First Nation Property Transfer Tax Law, 2018*.

You are entitled to file a Request for Reconsideration of this tax assessment. Requests for reconsideration shall be delivered to Wasauksing within sixty (60) days of this Notice of Property Transfer Tax Assessment.

Please contact our office if you have any questions about this Notice or how to file a Request for Reconsideration.

PTT administrator for the Wasauksing First Nation

[insert contact information]



Wasauksing First Nation Property Transfer Tax Law, 2018

SCHEDULE IV
WASAUKSING FIRST NATION
PROPERTY TRANSFER TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Wasauksing First Nation Property Transfer Tax Law, 2018*, I hereby certify as follows:

That all property transfer taxes due and payable in respect of the transfer relating to the above-referenced interest in land on _____, 20__, have been paid as of the date of this Certificate.

OR

That unpaid property transfer taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

PTT administrator for the Wasauksing First Nation

Dated: _____, 20__.



Wasauksing First Nation Property Transfer Tax Law, 2018

SCHEDULE V

REQUEST FOR INFORMATION OR DOCUMENTS BY PTT ADMINISTRATOR
FOR THE WASAUKSING FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 15 of the *Wasauksing First Nation Property Transfer Tax Law, 2018*, this is a request that you provide to me, in writing, no later than _____, the following information and/or documents respecting a conveyance relating to the above-noted interest in land:

- (1)
- (2)
- (3)

PTT administrator for the Wasauksing First Nation

Dated: _____, 20____.



Wasauksing First Nation Property Transfer Tax Law, 2018

SCHEDULE VI
REQUEST FOR RECONSIDERATION

TO: PTT administrator for the Wasauksing First Nation
[address]

PURSUANT to the provisions of the *Wasauksing First Nation Property Transfer Tax Law, 2018*, I hereby request a reconsideration of

1. The tax assessment of a conveyance relating to the interest in land described as:
[description of the interest in land as described in the Notice of Property Transfer Tax Assessment]

OR

2. The refusal to provide a refund respecting a conveyance relating to the interest in land described as:
[description of the interest in land as described in the notice received from the PTT administrator]

This request for a reconsideration of the tax assessment or refusal to provide a refund is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

I am the transferee of the above-referenced conveyance or an authorized agent of the transferee.

Address and telephone number at which the transferee/agent can be contacted:

Name of Transferee or Agent (please print)

Signature

Dated: _____, 20__.



Wasauksing First Nation Property Transfer Tax Law, 2018

SCHEDULE VII

**COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES**

For costs arising from the collection and enforcement of unpaid taxes:

- | | |
|---|-------------|
| 1. For preparation of a notice | \$100 |
| 2. For service of notice on each person or place
by Wasauksing | \$100 |
| 3. For service of notice on each person or place by
a process server, bailiff or delivery service | actual cost |
| 4. For advertising in newspaper | actual cost |
| 5. Actual costs not listed above that are incurred by Wasauksing for carrying out
the enforcement measures under this Law will be charged based on receipts. | |



Québec



LISTUGUJ MI'GMAQ GOVERNMENT
FINANCIAL ADMINISTRATION LAW
2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Listuguj Mi'gmaq Government considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Listuguj Mi'gmaq Government enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Listuguj Mi'gmaq Government Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;



- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Listuguj Mi’gmaq Government;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 23;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “multi-year financial plan” means the plan referred to in section 24;
- “officer” means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
 - (b) any corporation in which the First Nation has a material or controlling interest,
 - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
 - (d) a trust of the First Nation;
- “senior financial officer” means the person appointed senior financial officer under section 19;
- “senior manager” means the person appointed senior manager under section 18;



“special purpose report” means a report described in subsection 72; and

“standards” means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:



- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.



Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.



- (4) The Council must establish policies or procedures or give directions
 - (a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;
 - (b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
 - (c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).
- (5) If the Committee consists of
 - (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
 - (b) four (4) or more members, at least two (2) of the Committee members must be councillors.
- (6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (7) A Committee member may be removed from office by the Council if
 - (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
 - (b) the chair of the Committee recommends removal.
- (8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.
- (2) If Council appoints a non-councillor as chair of the Committee,
 - (a) Council must send to the chair notices and agendas of all council meetings;
 - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
 - (c) the chair may attend and speak at Council meetings.

Committee Procedures

- 14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.
- (2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.



(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.



(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;



- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and



(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;



- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.



DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:



- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 23.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 24.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 25.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.



(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:



- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a trust account if the First Nation has money held in trust;
- (c) a land and resources account for money from revenues from the First Nation's lands; and
- (d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and
- (b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.



DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.



(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.



Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

- (3) All interest earned on
 - (a) a trust account must be retained in that account; and
 - (b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.



(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.



(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).



Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.



(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 103;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;



- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:



- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.



Fraud Risks

66.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.



Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 62(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and



- (f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must



(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by



- (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
- (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements of the First Nation for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.
- (3) The senior manager must provide the annual report referred to in subsection (1)
- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.
- (4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring
- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
 - (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.



DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the



Revenue Management Implementation Regulations as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

“First Nation's tangible capital assets” means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing,



planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:



- (a) its present use;
 - (b) its condition and state of repair;
 - (c) its suitability for its present use;
 - (d) its estimated remaining life;
 - (e) its estimated replacement cost;
 - (f) estimated dates and costs of its required future rehabilitation;
 - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the senior financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:



- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.



PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that



- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;



- (b) for the inquiry or investigation into reports made under section 98; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.



- (2) The Council must establish policies or procedures or give directions for
 - (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
 - (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.



Coming into Force

105. (1) This section and the operative portions of sections 1- 7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

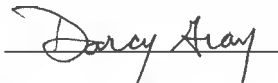
(2) The operative portions of sections 8, 11, 12(1), 18(1), 19(1), 20(1), 21(1), 22(2) and (4), 24, 29(1), 78, 98 – 101 of this Law and the Schedule to this Law come into force on January 1, 2020.

(3) Subject to subsections (1) and (2), this Law comes into force on the earlier of

(a) the date or dates established by resolution of the Council, and

(b) the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10 day of October, 2018, at Listuguj, in the Province of Quebec at a duly called and conducted Council meeting at which the required quorum of seven (7) members of Council was present throughout.


Chief, Darcy Gray


Councillor Calvin Barnaby

Councillor Gordon Mann Isaac

Councillor Scott Louis Martin


Councillor Joseph Garry Metallic

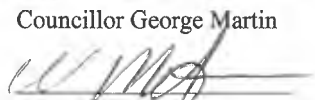

Councillor Sheila Marie Swasson


Councillor Dolly Jane Barnaby

Councillor Lloyd Nicholas Alcon

Councillor Chad Gedeon


Councillor George Martin


Councillor John Jos. Wendell Metallic


Councillor Sky Luke Metallic


Councillor Marsha Mae Vicaire



SCHEDULE – Avoiding And

Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests



- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.



(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



Saskatchewan



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Flying Dust First Nation in the Province of Saskatchewan,

Flying Dust First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 18th day of September, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**FLYING DUST FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the First Nation has made a property assessment law and a property taxation law;
- C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and
- D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Flying Dust First Nation duly enacts as follows:

- 1. This Law may be cited as the *Flying Dust First Nation Annual Expenditure Law, 2018*.
- 2. In this Law:

“**Act**” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“**annual budget**” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“**Assessment Law**” means the *Flying Dust First Nation Property Assessment Law, 2016*;

“**Council**” has the meaning given to that term in the Act;

“**First Nation**” means the Flying Dust First Nation, being a band named in the schedule to the Act;

“**Law**” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“**local revenues**” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“**property taxation law**” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“**Taxation Law**” means the *Flying Dust First Nation Property Taxation Law, 2016*.

- 3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.



4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.
5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.
6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.
7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
11. (1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.
(2) A reference to the Schedule is a reference to the Schedule to this Law.
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of August, 2018, at Flying Dust First Nation, in the Province of Saskatchewan.

A quorum of Council consists of three (3) members of Council.

Chief Jeremy Norman

Councillor Richard Derocher

Councillor Connie Derocher

Councillor Tyson Bear

Councillor Marie Gladue



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|--------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$144,942.22 |

TOTAL REVENUES	\$144,942.22
-----------------------	---------------------

PART 2: EXPENDITURES

- | | |
|-------------------------------------|-------------|
| 1. General Government Expenditures | \$43,492.80 |
| a. Executive and Legislative | |
| b. General Administrative | |
| c. Other General Government | |
| 2. Recreation and Cultural Services | \$40,000.00 |
| a. Recreation | |
| b. Culture | |
| 3. Other Services | \$60,000.00 |
| a. Education | |
| 4. Contingency Amount | \$1,449.42 |

TOTAL EXPENDITURES	\$144,942.22
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PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0 |

BALANCE	\$0
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Flying Dust First Nation in the Province of Saskatchewan,

Flying Dust First Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 18th day of September, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**FLYING DUST FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The council of the First Nation has made a property assessment law and a property taxation law; and
- C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Flying Dust First Nation duly enacts as follows:

1. This Law may be cited as the *Flying Dust First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Flying Dust First Nation Property Assessment Law, 2016*;

“First Nation” means the Flying Dust First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Flying Dust First Nation Property Taxation Law, 2016*.

- 3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.
- 4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
- 5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
- 6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
- 7. The Schedule attached to this Law forms part of and is an integral part of this Law.
- 8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31 day of August, 2018, at Flying Dust First Nation, in the Province of Saskatchewan.



A quorum of Council consists of three (3) members of Council.

Chief Jeremy Norman

Councillor Richard Derocher

Councillor Connie Derocher

Councillor Marie Gladue

Councillor Tyson Bear



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
<u>Meadow Lake I.R 105C</u> Commercial/Industrial	16.6812
<u>Flying Dust I.R 105, 105A, 105D, 105E, 105F</u> Commercial/Industrial	19.27
<u>Flying Dust I.R 105I, 105O</u> Commercial/Industrial	21.012
<u>Flying Dust I.R 105H, 105L</u> Commercial/Industrial	19.79



FLYING DUST FIRST NATION

FINANCIAL ADMINISTRATION LAW

2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Flying Dust First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Flying Dust First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Flying Dust First Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;



- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Flying Dust First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;



“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.



(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.



PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.



(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member’s term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member’s term of office.



Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.



Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and



- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:



- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;



- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:



- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.



(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;



- (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify



- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues;
- (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.



Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.



(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
- (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.



(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.



(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or



- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.



Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.



(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or



- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.
- (3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities
 - (a) do not result in a material liability for the First Nation; or
 - (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.
- (4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

- (3) The First Nation must not give an indemnity unless it is
 - (a) authorized under section 105;
 - (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
 - (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.
- (4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:
 - (a) specifying circumstances under which an indemnity may be given without Council approval;
 - (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
 - (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
 - (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.



(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;



- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.



Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.



Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.



- (4) The annual financial statements must include the following information:
- (a) the financial information of the First Nation for the fiscal year; and
 - (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).
- (5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.
- (6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

- 74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.
- (2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.
- (3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.
- (4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:
- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
 - (b) a report setting out the information required in section 10;
 - (c) a report setting out all debts or obligations forgiven by the First Nation;
 - (d) a report setting out the information required in paragraph 64(3)(c);
 - (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
 - (f) any other report required under the Act or an agreement.

Appointment of Auditor

- 76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of



- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
 - (b) the date the auditor's successor is appointed.
- (2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation
- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
 - (b) to identify in writing consequential non-compliance matters.
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
- (a) advise the First Nation in writing of the circumstances; and
 - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

- 77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to
- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
 - (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
 - (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.



(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must



- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.



(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.



Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;



“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 92;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation’s tangible capital assets that identifies each of these assets and includes the following information:



- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out



- (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
- (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;



- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and



(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,



the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.



(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

“indemnify” means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
 - (b) to identify any amendments to this Law that may better serve this objective.
- (2) The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
 - (b) the involvement of members of the First Nation in consideration of an amendment to this Law.



(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

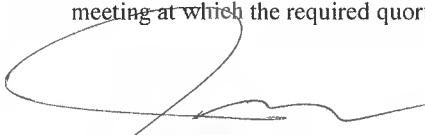
107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

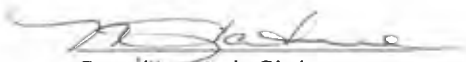
108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

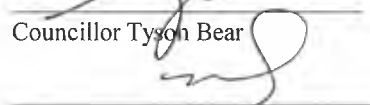
THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of March, 2018, at Meadow Lake, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.



Chief Jeremy Norman

Councillor Connie Derocher

Councillor Marie Gladue

Councillor Tyson Bear

Councillor Richard Derocher



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.



(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



KAHKEWISTAHAW FIRST NATION

KAHKEWISTAHAW FINANCIAL ADMINISTRATION LAW, 2017

November 1, 2017



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Kahkewistahaw First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Kahkewistahaw First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Kahkewistahaw Financial Administration Law, 2017*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

“Act” or “First Nations Fiscal Management Act” means the *First Nations Fiscal Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of the First Nation appointed under section 76;

“Board” means the First Nations Financial Management Board established under the *First Nations Fiscal Management Act*;

“Board standards” means the standards established from time to time by the Board under the *First Nations Fiscal Management Act*;

“borrowing member” means a first nation that has been accepted as a borrowing member under section 76(2) of the *First Nations Fiscal Management Act* and has not ceased to be a borrowing member under section 77 of the *First Nations Fiscal Management Act*;

“business plan” means a plan that describes in detail how the First Nation is going to achieve its business or economic development policies, strategies and objectives on a short-term basis (three (3) to five (5) years);

“budget” means the annual budget of the First Nation that has been approved by the Council;

“Chief” means a member of the Council of the First Nation who has been elected to the office of Chief in accordance with the terms of the *Kahkewistahaw Election Act*;



“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

“Commission” means the First Nations Tax Commission established under the *First Nations Fiscal Management Act*;

“Commission standards” means the standards established from time to time by the Commission under the *First Nations Fiscal Management Act*;

“Community Meeting Rules and Regulations” means the *Kahkewistahaw Community Meeting Rules and Regulations* or in the event that such rules and procedures are not in place when a community meeting is to be held then those rules and procedures set out in a policy or direction of the Council.

“Council” means the governing body of the First Nation consisting of the Chief and the councillors, elected in accordance with the terms of the *Kahkewistahaw Election Act*;

“Council chair” means the Chief of the First Nation or in the Chief’s absence, one of the councillors present, as selected by the members of the Council present;

“Council resolution” means a written resolution of the Council adopted at a duly convened meeting of the Council held in accordance with the procedures provided for in the *Kahkewistahaw Election Act* and signed by at least a quorum of the members of the Council or signed by all of the members of the Council;

“councillor” means a member of the Council of the First Nation who has been elected to the office of councillor in accordance with the terms of the *Kahkewistahaw Election Act*;

“director of finance” means the person appointed director of finance under section 19;

“director of operations” means the person appointed director of operations under section 18;

“elder” means a member of the First Nation who is sixty (60) years of age or older;

“Finance and Audit Committee” means the Kahkewistahaw Finance and Audit Committee established under section 12, Division 2;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial plan” means a plan that sets out the necessary steps, activities, resources, equipment and materials needed to achieve the First Nation’s goals and objectives;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

“First Nation” means the Kahkewistahaw First Nation, as represented by its Council;



- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means canadian public sector accounting standards of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “immediate family” means, in respect of a person, the person’s spouse or biological or adoptive parent, child, sister and brother;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the *First Nations Fiscal Management Act*;
- “local revenues” means money raised under a local revenue law under the *First Nations Fiscal Management Act*;
- “member” means a person whose name appears or is entitled to appear on the Kahkewistahaw membership list;
- “membership list” means the list of persons maintained by the First Nation as its “band list” in accordance with section 10 of the *Indian Act*, under the terms of the *Kahkewistahaw First Nation Membership Code*, as amended or replaced from time to time;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the director of operations, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the *First Nations Fiscal Management Act*;
- “operational plan” means a plan that sets out detailed short term plans and resources, including staffing and financial for the First Nation to achieve its long term objectives set by the strategic plan by setting what portions of the strategic plan will be put into operation during a given period, and its operational objectives ranked by their importance in achieving the operational goals;
- “prohibited drug” means any substance or drug prohibited pursuant to the *Controlled Drugs and Substances Act*, R.S. 1996, c. 19, and the *Food and Drugs Act*, R.S. 1985, c. F-27, as amended or replaced, and listed on a schedule to such acts or any substance which can be demonstrated to affect the mental or physical ability to perform one’s duties;



“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“salary advance” means a payment made to an employee of the First Nation in advance of the employee receiving their pay cheque, where such advance is to be repaid by the employee from future pay;

“special purpose report” means a report described in subsection 75;

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the *First Nations Fiscal Management Act*;

“strategic plan” means a plan that outlines the First Nation’s overall direction, philosophy, purpose and long term goals and objectives, which examines the First Nation’s current status in terms of its strengths, weaknesses, opportunities, steps and obstacles that need to be taken or addressed to achieve its long term goals and objectives; and

“tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;



- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.



Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, chair and vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation;
- (d) the approval of borrowing of the First Nation; and
- (e) the approval of the First Nation providing a guarantee or other financial commitments regarding the borrowing of funds by any other person.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.



(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association, the financial transaction of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to the Chief and to each councillor whether such amounts are paid to the Chief or a councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee is established to provide the Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint six (6) individuals to the Committee, a majority of whom must have financial competency and all of whom must be independent, as follows

- (a) three (3) individuals, which do not necessarily have to be a member, but can be;
- (b) one (1) elder who is a member of the First Nation; and
- (c) two (2) councillors, one (1) of which must be the councillor who is responsible for finance and administration matters, as determined by the Council from time to time.

(3) For the purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of council, reasonably interfere with the exercise of independent judgment as a member of the Committee.



- (4) Because of the unusual conflicts of interest possible in the community, not more than two members of the Committee must be from the same immediate family at the same time.
- (5) Each individual appointed to the Committee, other than the councillors appointed to the Committee, but for greater certainty including the elder appointed to the Committee, must
- (a) have attained at least the age of eighteen (18) years as of the date of his or her appointment;
 - (b) not be the Chief or a councillor as of the date of his or her appointment;
 - (c) not have been declared to be mentally incompetent or incapable of managing his or her own affairs by a court of competent jurisdiction in Canada or elsewhere;
 - (d) not have been convicted, but not pardoned, of an indictable offence or of an offence under the *Controlled Drugs and Substances Act*, R.S. 1996, c. 19, or the *Food and Drugs Act*, R.S. 1985, c. F-27, as amended or replaced, in the past ten (10) years; and
 - (e) be free of any prohibited drug.
- (6) The following individuals are not eligible to be appointed to the Committee:
- (a) an individual who is an employee or officer of the First Nation;
 - (b) an individual who has an immediate family member who is an officer of the First Nation;
 - (c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;
 - (d) an individual who has an immediate family member who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or
 - (e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.
- (7) The Council must establish policies or procedures or give directions
- (a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;
 - (b) requiring confirmation, before appointment, that each potential appointee to the Committee is eligible to be an appointee and is independent; and
 - (c) requiring each individual appointed to the Committee to annually sign a statement confirming that they continue to be independent.
- (8) Subject to subsection (9), the length of the term of office for an individual appointed to the Committee, except in the case of the councillors, is up to three (3) years from the date of appointment and in the case of a councillor their term of office shall end on the date they cease to be a councillor.
- (9) In determining the term of appointment, the Council must ensure that the terms of no more than two (2) members of the Committee expire in any year.



(10) The Council may establish policies or procedures or give directions for the selection of members to the Committee, provided such policy, procedures or direction is not inconsistent or in conflict with this Law.

(11) A person ceases to be on the Committee if the individual, while holding office

(a) is elected to the position of Chief or councillor for the First Nation, any other band, or any other tribal, provincial or federal Indian organization;

(b) was appointed to the Committee as a councillor and is removed from office in accordance with the terms of the *Kahkewistahaw Election Act*;

(c) the individual

(i) violates this Law or any code of ethics developed by the Council for committees of the First Nation generally; and

(ii) materially fails to fulfill his or her obligations and duties under and in accordance with this Law,

as determined by the unanimous decision of the Council and of the other individuals on the Committee;

(d) fails to disclose a conflict of interest in accordance with this Law;

(e) is declared by a court of competent jurisdiction to be mentally incompetent or incapable of managing his or her own affairs;

(f) is convicted of an indictable offence or of an offence under the *Controlled Drugs and Substances Act*, R.S. 1996, c. 19, or the *Food and Drugs Act*, R.S. 1985, c. F-27, as amended or replaced;

(g) fails to attend or to submit to a drug test or fails to provide a report, the costs of which shall be the person's responsibility, certified by an accredited testing agency, who is a member of the Drug & Alcohol Testing Industry Association, upon the request of Council or such report determines that the individual is not free of any prohibited drug;

(h) in the case of the elder on the committee, ceases to be a member of the First Nation; or

(i) is absent for three (3) consecutive meetings of the Committee without being authorized to do so by the Committee.

(12) If an individual on the Committee is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the individual's term of office.

Chair

13.(1) The Council must appoint one of the councillors appointed to the committee as chairperson for the Committee and the other councillor appointed to the Committee as the vice chair.



Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the director of operations and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The director of operations or the director of finance may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the director of operations or the director of finance; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the director of operations, the Committee may retain a consultant to assist in the performance of any of its responsibilities, provided the expenditure to retain the consultant is approved in a budget.

(10) Meetings of the Committee must be conducted in accordance with the following procedure

(a) whenever possible, all meetings should be held on Kahkewistahaw Reserve No. 72 lands provided that a meeting may be conducted by telephone or other facility which permits each member of the Committee in attendance to communicate with all other members of the Committee at the meeting;

(b) the chairperson shall chair meetings;



(c) all decisions and actions of the Committee will be in accordance with a majority vote, provided that a resolution in writing, signed by all of the members of the Committee is as valid as if it had been passed at a meeting of the Committee; and

(d) written minutes of the proceedings at each meeting will be kept and the minutes of the preceding meeting approved or revised at the commencement of each meeting.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;



- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and



- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Director of Operations

18.(1) The Council must appoint a person as director of operations of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the director of operations is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to make recommendations to the Council on the hiring of the employees of the First Nation, as the Council considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the director of operations under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operations' duties specified in this Law.

(3) The director of operations, with the consent of the Council, may assign the performance of any of the director of operations' duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the director of operations of the responsibility to ensure that these duties or functions are carried out properly.



Director of Finance

19.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of operations the director of finance is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures to the Council for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;



- (n) to perform any other duties of the director of finance under this Law; and
- (o) to carry out any other activities specified by the director of operations or the Council that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the written approval of the director of operations or the Council, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

(4) The director of finance must provide and report to the Council on any matter within the director of finance's responsibility upon the request of the Council.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of operations, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the director of finance the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the director of finance the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the director of operations, director of finance, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the written approval of the director of operations or the Council, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.



- (2) The organization chart under subsection (1) must include the following information
- (a) all governance, management and administrative systems of the First Nation;
 - (b) the organization of the systems described in paragraph (a), including the linkages between them;
 - (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
 - (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the director of operations, the director of finance, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).
- (3) On request, the director of operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.
- (4) In the course of discharging his or her responsibilities under this Law, the director of operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.
- (5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Chief and Councillors

- 22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, the Chief and a councillor must
- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
 - (b) act honestly, in good faith and in the best interests of the First Nation and all of the members;
 - (c) exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances; and
 - (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including the required annual disclosures of private interests.



(2) If it has been determined under this Law or by a court of competent jurisdiction that the Chief or a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.



PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.



Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) No portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.



Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) The multi-year financial plan;
- (b) The annual budget;
- (c) An amendment to the annual budget.

(3) Members of the First Nation may attend that part of the meeting when the matter referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution;
- (c) authorized by the Council, as evidenced in a Council resolution; and
- (d) authorized by the director of operations or the director of finance.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.



(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets or required under any agreement entered into by the First Nation.

Accounts Management

33.(1) The director of finance must ensure the safekeeping of all money received by the First Nation.

(2) The director of finance

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law and is in accordance with the approved budget.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The Council may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.



(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) If expenditures are made under subsection (1) the Council must amend the budget to include the expenditure.

(4) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.



(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Council, the director of operations or the director of finance must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the director of operations or director of finance may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the councillors or such other persons authorized by the Council.

DIVISION 4 - General Matters

Prepaid Expenses and Salary Advances

42.(1) Subject to any policy, procedure or direction of the Council, the director of operations or the director of finance may approve an amount to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an amount to prepay expenses that are chargeable against an appropriation from the local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

(3) Subject to any policy, procedure or direction of the Council, the First Nation is authorized to make salary advances to its employees.



Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (3) All interest earned on
 - (a) a trust account must be retained in that account;
 - (b) the local revenue account must be retained in that account; and
 - (c) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.



Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money, provide guarantees or other financial commitments or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the First Nation to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council, as evidenced by a Council resolution; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.



Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) With the approval of the Council, such approval to be evidenced by a Council resolution, the director of finance may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the director of finance recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property tax revenues from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).



Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by the Chief, a councillor or councillors designated by the Council.

(2) A security granted by the First Nation in respect of local revenues must be signed by the Chief, a councillor or councillors designated by the Council.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of



(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a Council resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.



Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) securities or commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investment or class of investment that is authorized to be made by Trustees under the Trustees Act of Saskatchewan; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under *The Trustees Act of Saskatchewan*.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or



(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the director of finance must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.



Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the director of finance may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the director of operations must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the director of operations must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of the Chief or a councillor or an officer or their personal representatives against any liability arising from that person being or having been the Chief or a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;



- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP, unless the First Nation is required by a funding entity to report on some other basis, in which case the First Nation may follow accounting practices required by the funding entities.

Separate Accounting

70.(1) The director of finance must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month the director of finance must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The director of finance must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than thirty (30) days following the end of the month for which the information was prepared.

Regular Financial Statements

72.(1) On at least a quarterly basis of each fiscal year the director of finance must prepare financial statements for the First Nation for that period in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The director of finance must provide the financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than thirty (30) days after the end of the period for which they were prepared.

- (3) The financial statements in subsection (1) must be
 - (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and



- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with Canadian public sector accounting standards.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within sixty (60) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within seventy five (75) days following the end of the fiscal year for which they were prepared.

(7) If a provider of funding should require that separate special purpose financial statements be provided based on a financial reporting framework other than Canadian public sector accounting standards, then these special purpose financial statements may be prepared in accordance with the basis required by the funding provider.

Local Revenues Annual Financial Statements

74.(1) The director of finance must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.



Special Purpose Reports

75. The director of finance must prepare the following special purpose reports:
- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
 - (b) a report setting out the information required in section 10;
 - (c) a report setting out all debts or obligations forgiven by the First Nation;
 - (d) a report setting out the information required in paragraph 64(3)(c);
 - (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
 - (f) any other report required under the Act or an agreement or required by the Finance and Audit Committee or the Council.

Appointment of Auditor

- 76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of
- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
 - (b) the date the auditor's successor is appointed.
- (2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation
- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards, where applicable, or
 - (b) to identify in writing consequential non-compliance matters.
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants or any successor organizations, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province of Saskatchewan.



(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) the Chief, any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and five (105) days after the fiscal-year end.



(2) If the auditor has difficulties in completing the audit within the one hundred and five (105) days, the auditor must promptly notify the Finance and Audit Committee and corrective action taken.

(3) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(4) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada, or successor organization.

(5) When conducting the audit, the auditor must provide

(a) where possible, an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to annual financial statements respecting local revenues referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair, and

(ii) the chair of the Finance and Audit Committee; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:



- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year, and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The annual report must be presented by the Council to the members in a community meeting, to be held in accordance with the Community Meeting Rules and Regulations, within one hundred and eighty (180) days after the end of each fiscal year.

(4) The director of operations must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(5) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the director of operations to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (4) and Council policy made under this subsection.



DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The director of operations must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to the Chief, the councillors, members of the Finance and Audit Committee and all other committees established by the Council and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The director of operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to the First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.



Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the first Nations Finance Authority that is secured by other revenues, the director of finance must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.



Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. Unless the Finance and Audit Committee determines otherwise, at each Finance and Audit Committee meeting, and at any time at the request of the Council, the director of operations must report to the Finance and Audit Committee or the Council, as the case may be on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The director of operations must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;



- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the director of operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the director of finance must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and



- (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;



- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The director of operations may retain the services of a professional engineer or other consultant to assist the director of operations, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

- 96.** The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
 - (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

- 98.(1)** Without limiting section 53 of the Act, if
- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
 - (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and



(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) The First Nation must comply with the *First Nations Land Management Act* and the *Kahkewistahaw Land Code* as required or permitted under that Act.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of the *Kahkewistahaw Land Code* for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.



(2) If the Chief or a councillor becomes aware of any circumstances described under subsection (1), the Chief or the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the director of operations or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the director of operations under subsection 101(3), the director of operations must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the director of operations, the members of the Finance and Audit Committee, the members of the Finance and Audit Committee to ensure that the identity of the person who makes a report under section 101 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation, by the Chief or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The director of operations and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.



Liability for Improper Use of Money

104.(1) The Chief or a councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the Chief or the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means to pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former Chief, councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by Council resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the Council resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for



- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

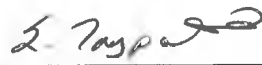
Coming into Force

108.(1) This section and the operative portions of sections 1-7, 19, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

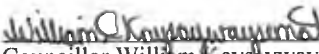
(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15 day of November, 2017, at Kahkewistahew, in the Province of Saskatchewan in accordance with the requirements of the *Kahkewistahew Election Act*.

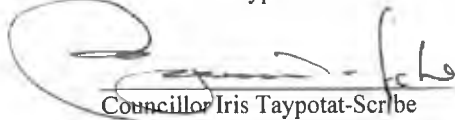
A quorum of Council consists of three (3) members of Council.



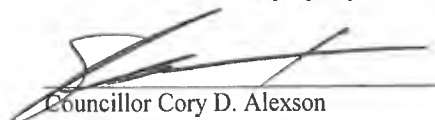
Chief Evan Taypotat



Councillor William Kaysiwaysemat



Councillor Iris Taypotat-Scribe



Councillor Cory D. Alexson



Councillor Michael Bob



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Chief, Councillors and Committee Members

Application

3. This Part applies to all Chief and councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) The Chief and councillors must avoid circumstances that could result in the Chief or councillor having a conflict of interest or an apparent conflict of interest.

(2) The Chief and councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a Council resolution.

(2) The Chief or a councillor must file a written disclosure of the following information with the director of operations:

(a) the names of the Chief's and councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the Chief and councillor and the Chief's and councillor's spouse;

(c) real property owned by the Chief and councillor or the Chief's and councillor's spouse; and

(d) business interests and material investments of the Chief and councillor or the Chief's and councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) The Chief and a councillor must file a written disclosure under subsection (2) on the following occasions:



- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the Chief and councillor holds office.

(4) The director of operations must establish and maintain a register of all information disclosed by the Chief and a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the director of operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) The Chief and a councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to the Chief or that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the Chief and councillor in the exercise of the Chief's or councillor's powers or performance of the Chief's or councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal protocol exchanges or social obligations associated with the Chief's or councillor's office,
 - (ii) normal exchanges common to business relationships, or
 - (iii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to the Chief or a councillor or a person referred to in subsection (1), the Chief or councillor must make a written disclosure of the gift to the director of operations under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) The Chief and councillors must keep confidential all information that the Chief and councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or



(b) to members of the First Nation.

(2) The Chief and councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Chief and councillors.

(3) The Chief and councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Chief's or councillor's private interests or those of immediate family members.

Procedure for Addressing Conflict of Interest

8.(1) As soon as the Chief or a councillor becomes aware of circumstances in which the Chief or councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) The Chief or councillor must leave any part of a Council meeting where the circumstances in which the Chief or councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the Chief's or councillor's disclosure under subsection (1) and note the Chief's or councillor's absence from the Council meeting when the circumstances in which the Chief or councillor has a conflict of interest were being discussed or voted on.

(4) The Chief or a councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the Chief or councillor has a conflict of interest.

(5) The Chief or a councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Chief or councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If the Chief or a councillor has reason to believe that the Chief or another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the Chief or councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), the Chief or a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Chief or councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the Chief or councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that the Chief or a councillor has a conflict of interest or an apparent conflict of interest, the Chief or councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.



(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The director of operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within



- (i) normal exchanges common to business relationships, or
- (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of their immediate family members.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.



PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that the Chief, a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.



First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



**MISTAWASIS FINANCIAL
ADMINISTRATION LAW, 2018**



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Mistawasis Nêhiyanak Mistawasis Financial Administration Law Mistawasis Financial Administration Law Mistawasis Financial Administration Law Nêhiyanak enacted the Mistawasis Financial Administration Law on February 27, 2015

C. The Council of the Mistawasis First Nation considers it to be in the best interests of the Mistawasis Nêhiyanak to repeal the Mistawasis Financial Administration Law and to replace with this law;

NOW THEREFORE the Council of the Mistawasis Nêhiyanak enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Mistawasis Financial Administration Law*, 2018.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"business plan" means a plan that describes in detail how the First Nation is going to achieve its policies, strategies and objectives on a short-term basis (three to five years);

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief financial officer" means the person appointed chief financial officer under section 19;



- “code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;
- “Commission” means the First Nations Tax Commission established under the Act;
- “Commission standards” means the standards established from time to time by the Commission under the Act;
- “Council” means the Council of the First Nation;
- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial plan” means a plan that sets out the necessary steps, activities, resources, equipment and materials needed to achieve the First Nation’s goals and objectives;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means Mistawasis;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada or any predecessor organization, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;



- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the director of operations, chief financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “operational plan” means a plan that sets out detailed short term plans and resources, including staffing and financial for the First Nation to achieve its long term objectives set by the strategic plan by setting what portions of the strategic plan will be put into operation during a given period, and its operational objectives ranked by their importance in achieving the operational goals; “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
 - (b) any corporation in which the First Nation has a material or controlling interest,
 - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
 - (d) a trust of the First Nation;
- “special purpose report” means a report described in section 75;
- “standards” means the standards established from time to time under the Act;
- “strategic plan” means a plan that outlines the First Nation’s overall direction, philosophy, purpose and long term objectives, which examines the First Nation’s current status in terms of its strengths, weaknesses, opportunities, threats steps and obstacles that need to be taken or addressed to achieve its long term objectives and comprehensive community plan; and
- “tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.
- (2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.
- (3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.
- (4) All references to named enactments in this Law are to enactments of the Government of Canada.



Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation, or in any other location or manner deemed appropriate by the Council.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;



(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation;
- (d) the approval of borrowing of the First Nation; and
- (e) the approval of the First Nation providing a guarantee or other financial commitments regarding the borrowing of funds by any other person.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.



(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the chief financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;



- (b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
- (c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).
- (5) If the Committee consists of
 - (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
 - (b) four (4) or more members, at least two (2) of the Committee members must be councillors.
- (6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (7) A Committee member may be removed from office by the Council if
 - (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
 - (b) the chair of the Committee recommends removal.
- (8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

- 13.** (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.
- (2) If Council appoints a non-councillor as chair of the Committee,
 - (a) Council must send to the chair notices and agendas of all council meetings;
 - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
 - (c) the chair may attend and speak at Council meetings.

Committee Procedures

- 14.**(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.
- (2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.
 - (3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.
 - (4) Subject to subsection (5), the director of operations and the chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.



- (5) The director of operations or the chief financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if
- (a) the subject matter relates to a confidential personnel or performance issue respecting the director of operations or the chief financial officer; or
 - (b) it is a meeting with the auditor.
- (6) The Committee must meet
- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and
 - (b) as soon as practical after it receives the audited annual financial statements and report from the auditor.
- (7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.
- (8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.
- (9) After consultation with the director of operations, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
 - (b) review draft annual budgets and recommend them to the Council for approval;
 - (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
 - (d) review the quarterly financial statements and recommend them to the Council for approval.
- (2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.



Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;



- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Director of Operations

18.(1) The Council must appoint a person as director of operations of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the director of operations is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the director of operations considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the director of operations under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operation's duties specified in this Law.



(3) The director of operations may assign the performance of any of the director of operation's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the director of operations of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

19.(1) The Council must appoint a person as chief financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of operations, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;
- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;



- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the chief financial officer under this Law; and
- (o) to carry out any other activities specified by the director of operations that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the director of operations, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the director of operations, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.



- (2) The organization chart under subsection (1) must include the following information:
- (a) all governance, management and administrative systems of the First Nation;
 - (b) the organization of the systems described in paragraph (a), including the linkages between them;
 - (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
 - (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the director of operations, the chief financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).
- (3) On request, the director of operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.
- (4) In the course of discharging his or her responsibilities under this Law, the director of operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.
- (5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
 - (b) act honestly, in good faith and in the best interests of the First Nation;
 - (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
 - (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.
- (2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.



Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that



- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.



(4) On or before June 15 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues;
- (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:



- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the director of operations or the chief financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The chief financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The chief financial officer

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
- (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.



DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The director of operations may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the director of operations the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.



(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The director of operations or the chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.



(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the director of operations or chief financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the director of operations or the chief financial officer.

DIVISION 4 - General Matters

Prepayment of Expenses

42.(1) The director of operations or the chief financial officer may approve a prepayment of expenses, except wages, salaries, per diems, honoraria or travel allowances that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve a prepayment of expenses, except wages, salaries, per diems, honoraria or travel allowances that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on



- (a) a trust account must be retained in that account;
- (b) the local revenue account must be retained in that account; and
- (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money, provide guarantees or other financial commitments or grant security.



(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money, provide guarantees or other financial commitments or grant security, the Council may authorize the chief financial officer to borrow money, provide guarantees or other financial commitments or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.



(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the director of operations or the chief financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.



Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 105;



(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the chief financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the Trustees Act of Saskatchewan.



(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;
- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the chief financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and



- (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.
- (4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the director of operations must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the director of operations must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and



“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The chief financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the chief financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the chief financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.



(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The chief financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The chief financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.



Special Purpose Reports

75. The chief financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the Province of Saskatchewan or any predecessor organization, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances



- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

- (a) every meeting of the Finance and Audit Committee; and
- (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.



- (4) When conducting the audit, the auditor must provide
 - (a) an audit opinion of the annual financial statements; and
 - (b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the chief financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.



(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
- (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The director of operations must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the director of operations to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The director of operations must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.



(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The director of operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.



PART V - Capital Projects

Definitions

88. In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation’s tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 92;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.



Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the director of operations must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The director of operations must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the director of operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;



- (d) its estimated remaining life;
 - (e) its estimated replacement cost;
 - (f) estimated dates and costs of its required future rehabilitation;
 - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the chief financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;



(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The director of operations may retain the services of a professional engineer or other consultant to assist the director of operations, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.



PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

- (i) making local revenue laws under subsection 5(1) of the Act, or
- (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

- (i) the powers and authorities described in subsection 53(2) of the Act, and
- (ii) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

- (i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (ii) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First



Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the director of operations or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the director of operations under subsection 101(3), the director of operations must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

103.(1) All reasonable steps must be taken by the director of operations, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The director of operations and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or



- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official’s conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

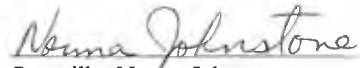
Coming into Force

108.(1) All sections of this Law, other than sections 11, 12, 13, 14, 15, 16, 17 and Part V, come into force on the day after this Law is approved by the Board under section 9 of the Act.



(2) Sections 11, 12, 13, 14, 15, 16, 17 and Part V come into force on the day that is thirty six (36) months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5 day of June, 2018, at Mistawasis Reserve, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.


Chief Daryl Watson
Councillor William Badger
Councillor Melvin Watson
Councillor Steven Johnston
Councillor Robin Daniels
Councillor Norma Johnstone



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests



- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the director of operations:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.



(4) The director of operations must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the director of operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

- (i) normal protocol exchanges or social obligations associated with the councillor's office,
- (ii) normal exchanges common to business relationships, or
- (iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the director of operations under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The director of operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



**MISTAWASIS FINANCIAL
ADMINISTRATION LAW, 2018**



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Mistawasis Nêhiyanak Mistawasis Financial Administration Law Mistawasis Financial Administration Law Mistawasis Financial Administration Law Nêhiyanak enacted the Mistawasis Financial Administration Law on February 27, 2015

C. The Council of the Mistawasis First Nation considers it to be in the best interests of the Mistawasis Nêhiyanak to repeal the Mistawasis Financial Administration Law and to replace with this law;

NOW THEREFORE the Council of the Mistawasis Nêhiyanak enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Mistawasis Financial Administration Law*, 2018.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"business plan" means a plan that describes in detail how the First Nation is going to achieve its policies, strategies and objectives on a short-term basis (three to five years);

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief financial officer" means the person appointed chief financial officer under section 19;



- “code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;
- “Commission” means the First Nations Tax Commission established under the Act;
- “Commission standards” means the standards established from time to time by the Commission under the Act;
- “Council” means the Council of the First Nation;
- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial plan” means a plan that sets out the necessary steps, activities, resources, equipment and materials needed to achieve the First Nation’s goals and objectives;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means Mistawasis;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada or any predecessor organization, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;



- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the director of operations, chief financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “operational plan” means a plan that sets out detailed short term plans and resources, including staffing and financial for the First Nation to achieve its long term objectives set by the strategic plan by setting what portions of the strategic plan will be put into operation during a given period, and its operational objectives ranked by their importance in achieving the operational goals; “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “related body” means
- (a) any agency of the First Nation,
 - (b) any corporation in which the First Nation has a material or controlling interest,
 - (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
 - (d) a trust of the First Nation;
- “special purpose report” means a report described in section 75;
- “standards” means the standards established from time to time under the Act;
- “strategic plan” means a plan that outlines the First Nation’s overall direction, philosophy, purpose and long term objectives, which examines the First Nation’s current status in terms of its strengths, weaknesses, opportunities, threats steps and obstacles that need to be taken or addressed to achieve its long term objectives and comprehensive community plan; and
- “tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.
- (2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.
- (3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.
- (4) All references to named enactments in this Law are to enactments of the Government of Canada.



Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation, or in any other location or manner deemed appropriate by the Council.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;



(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation;
- (d) the approval of borrowing of the First Nation; and
- (e) the approval of the First Nation providing a guarantee or other financial commitments regarding the borrowing of funds by any other person.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.



(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the chief financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;



- (b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
- (c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).
- (5) If the Committee consists of
 - (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
 - (b) four (4) or more members, at least two (2) of the Committee members must be councillors.
- (6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (7) A Committee member may be removed from office by the Council if
 - (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
 - (b) the chair of the Committee recommends removal.
- (8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

- 13.** (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.
- (2) If Council appoints a non-councillor as chair of the Committee,
 - (a) Council must send to the chair notices and agendas of all council meetings;
 - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
 - (c) the chair may attend and speak at Council meetings.

Committee Procedures

- 14.**(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.
- (2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.
 - (3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.
 - (4) Subject to subsection (5), the director of operations and the chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.



(5) The director of operations or the chief financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the director of operations or the chief financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the director of operations, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.



Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;



- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Director of Operations

18.(1) The Council must appoint a person as director of operations of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the director of operations is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the director of operations considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the director of operations under this Law; and



(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operation's duties specified in this Law.

(3) The director of operations may assign the performance of any of the director of operation's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the director of operations of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

19.(1) The Council must appoint a person as chief financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of operations, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;



- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the chief financial officer under this Law; and
- (o) to carry out any other activities specified by the director of operations that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the director of operations, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the director of operations, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of



the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the director of operations, the chief financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the director of operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the director of operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;



(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.



PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.



Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.



Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the director of operations or the chief financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation's lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.



Accounts Management

33.(1) The chief financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The chief financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The director of operations may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.



(4) Subsection (1) does not give the director of operations the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.



(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The director of operations or the chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the director of operations or chief financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the director of operations or the chief financial officer.

DIVISION 4 - General Matters

Prepayment of Expenses

42.(1) The director of operations or the chief financial officer may approve a prepayment of expenses, except wages, salaries, per diems, honoraria or travel allowances that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve a prepayment of expenses, except wages, salaries, per diems, honoraria or travel allowances that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and



(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).



(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money, provide guarantees or other financial commitments or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money, provide guarantees or other financial commitments or grant security, the Council may authorize the chief financial officer to borrow money, provide guarantees or other financial commitments or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.



Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.



(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the director of operations or the chief financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.



(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 105;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the chief financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:



- (a) securities issued or guaranteed by Canada, a province or the United States of America;
 - (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
 - (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
 - (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
 - (e) any investments a trustee may make under an enactment of a province relating to trustees; or
 - (f) any other investments or class of investments prescribed by a regulation under the Act.
- (2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the Trustees Act of Saskatchewan.
- (3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in
- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
 - (b) a trust in which the First Nation is a beneficiary;
 - (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
 - (d) a limited partnership in which the First Nation is a partner; or
 - (e) a member investment program described in section 64.
- (4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:
- (a) government transfer funds;
 - (b) local revenues; and
 - (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.



(2) Before the Council establishes a program under this section, the chief financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the director of operations must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the director of operations must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.



Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The chief financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and



- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the chief financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the chief financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The chief financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.



(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

74.(1) The chief financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The chief financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation



- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.
- (3) To be eligible for appointment as the auditor of the First Nation, an auditor must
 - (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the Province of Saskatchewan or any predecessor organization, and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
 - (a) advise the First Nation in writing of the circumstances; and
 - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
 - (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
 - (b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.
- (3) The auditor must be given notice of
 - (a) every meeting of the Finance and Audit Committee; and
 - (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.



(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

- (a) an audit opinion of the annual financial statements; and
- (b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,



- (ii) the chair of the Finance and Audit Committee, and
- (iii) the chief financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.
- (3) The director of operations must provide the annual report referred to in subsection (1)
 - (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring



- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the director of operations to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The director of operations must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The director of operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.



(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;



“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the director of operations must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The director of operations must establish and keep current a register of all the First Nation’s tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;



- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the director of operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the chief financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and



(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

- (i) each proposed replacement project and its schedule,
- (ii) the description of each asset to be replaced,
- (iii) the estimated cost, including contingencies, of each proposed replacement project, and
- (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.



(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The director of operations may retain the services of a professional engineer or other consultant to assist the director of operations, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board
 - (i) the powers and authorities described in subsection 53(2) of the Act, and
 - (ii) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and



(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(i) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(ii) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the director of operations or the chair of the Finance and Audit Committee.



Inquiry into Report

102.(1) If a report is made to the director of operations under subsection 101(3), the director of operations must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the director of operations, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The director of operations and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.



(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

“indemnify” means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.



(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

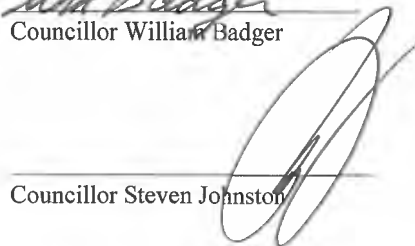
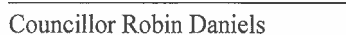
Repeal

108. The *Mistawasis Financial Administration Law, 2015*, enacted by the Council on February 27, 2015 is hereby repealed in its entirety.

Coming into Force

109. This Law comes into force on the day after it is approved by the Board under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of Sept, 2018, at Mistawasis Reserve, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.


Chief Daryl Watson
Councillor William Badger
Councillor Melvin Watson
Councillor Steven Johnston
Councillor Robin Daniels
Councillor Norma Johnstone



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests



- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the director of operations:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.



(4) The director of operations must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the director of operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the director of operations under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The director of operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or



- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



MOOSOMIN

FINANCIAL ADMINISTRATION LAW

2017



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Moosomin considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Moosomin enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Moosomin Financial Administration Law, 2017*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;



“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

“First Nation” means the Moosomin;

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;

“First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

“First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;

“fiscal year” means the fiscal year of the First Nation set out in section 23;

“GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

“multi-year financial plan” means the plan referred to in section 24;

“officer” means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

“other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;



“special purpose report” means a report described in subsection 72; and

“standards” means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:



- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.



Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.



- (4) The Council must establish policies or procedures or give directions
 - (a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;
 - (b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and
 - (c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).
- (5) If the Committee consists of
 - (a) three (3) members, at least one (1) of the Committee members must be a councillor; and
 - (b) four (4) or more members, at least two (2) of the Committee members must be councillors.
- (6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.
- (7) A Committee member may be removed from office by the Council if
 - (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
 - (b) the chair of the Committee recommends removal.
- (8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

- 13.** (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.
- (2) If Council appoints a non-councillor as chair of the Committee,
 - (a) Council must send to the chair notices and agendas of all council meetings;
 - (b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and
 - (c) the chair may attend and speak at Council meetings.

Committee Procedures

- 14.**(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.
- (2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.



(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.



(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;



- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and



(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;



- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.



DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:



- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 23.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

- 24.** No later than March 31 of each year, the Council must approve a multi-year financial plan that
- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) is based on the projections of revenues, expenditures and transfers between accounts;
 - (c) sets out projected revenues, segregated by significant category;
 - (d) sets out projected expenditures, segregated by significant category;
 - (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
 - (f) shows all categories of restricted cash; and
 - (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 25.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify
- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
 - (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
 - (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.



(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:



- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a trust account if the First Nation has money held in trust;
- (c) a land and resources account for money from revenues from the First Nation's lands; and
- (d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

- (2) The senior financial officer
 - (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and
 - (b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.



DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.



(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement; or
- (b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.



Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

- (3) All interest earned on
 - (a) a trust account must be retained in that account; and
 - (b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.



(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.



(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).



Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.



(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 103;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party;
or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;



- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:



- (a) the program must be universally available to all members of the First Nation;
 - (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
 - (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
 - (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.
- (4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.



Fraud Risks

66.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.



Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 62(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and



- (f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

- (a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or
- (b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must



(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by



- (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
- (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements of the First Nation for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.
- (3) The senior manager must provide the annual report referred to in subsection (1)
- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.
- (4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring
- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
 - (b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.



DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the



Revenue Management Implementation Regulations as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing,



planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:



- (a) its present use;
 - (b) its condition and state of repair;
 - (c) its suitability for its present use;
 - (d) its estimated remaining life;
 - (e) its estimated replacement cost;
 - (f) estimated dates and costs of its required future rehabilitation;
 - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the senior financial officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:



- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.



PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that



- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;



- (b) for the inquiry or investigation into reports made under section 98; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

“indemnify” means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.



- (2) The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.
- (3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.
- (4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.
- (5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.
- (6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

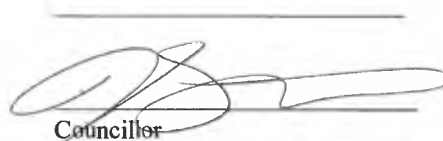
THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of Dec, 2017, at Saskatoon, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

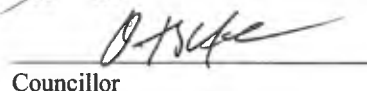

Chief


Councillor


Councillor


Councillor


Councillor


Councillor


Councillor



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests



- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.



(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

- (2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit
 - (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
 - (b) is of nominal value;
 - (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Muskeg Lake Cree Nation in the Province of Saskatchewan,

***Muskeg Lake Cree Nation
Annual Expenditure Law, 2018***

Dated at Calgary, Alberta this 31st day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MUSKEG LAKE CREE NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Bylaw No. 1 in Respect to Muskeg Lake Indian Reserve #102A*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*.

3. The First Nation’s annual budget for the budget year beginning April 01, 2018, and ending March 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.



9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

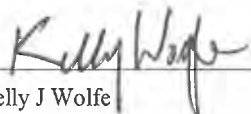
11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

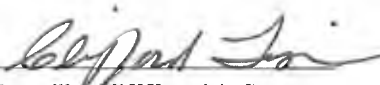
THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of July, 2018, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

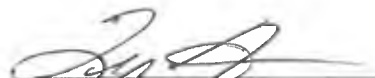

Chief Kelly J Wolfe


Councillor Harry J Lafond


Councillor Paul K Ledoux


Councillor Cliff Tawpisin Sr.


Councillor Curtis Lafond


Councillor Tina Arcand


Councillor Terran Keewatin



SCHEDULE ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:		
a. Property Tax Revenues	\$573,476	
TOTAL REVENUES		\$573,476

PART 2: EXPENDITURES

1. General Government Expenditures		
a. General Administrative	\$37,472	
2. Protection Services		
a. Policing	72,368	
b. Firefighting	36,184	
3. Transportation		
a. Roads & Streets	108,552	
4. Environment Health Services		
a. Water and Sewer	108,552	
5. Fiscal services		
a. Other Payments (<i>Debt servicing</i>)	37,200	
6. Other Services		
a. Education	145,000	
7. Contingency	<u>28,148</u>	
TOTAL EXPENDITURES		\$573,476

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0

Note: Muskeg Lake Cree Nation has following service agreement(s) with third -party service providers, and the amounts indicated are the amounts payable by the Muskeg Lake Cree Nation under each agreement during the budget year.

a. City of Saskatoon, SK	\$325,656
(City Services to the Land and the occupants of the Land as per the Service Agreement)	



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Muskeg Lake Cree Nation in the Province of Saskatchewan,

***Muskeg Lake Cree Nation
Annual Rates Law, 2018***

Dated at Calgary, Alberta this 31st day of July, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MUSKEG LAKE CREE NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means *Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*;

“First Nation” means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means *Bylaw No. 1 in Respect of the Muskeg Lake Indian Reserve #102A*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100.00), the taxable property shall be taxed at one hundred dollars (\$ 100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

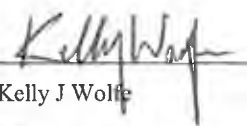
8. The Schedule attached to this Law forms part of and is an integral part of this Law.



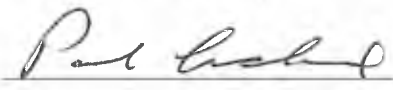
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of July 2018, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.


Chief Kelly J Wolfe


Councillor Harry J Lafond


Councillor Paul K Ledoux


Councillor Cliff Tawpisin Sr.


Councillor Curtis Lafond


Councillor Tina Arcand


Councillor Terran Keewatin



SCHEDULE
TAX RATES

PROPERTY CLASS

RATE PER 1000 Of
Taxable Assessed
Value

Commercial and Industrial

14.9104



ONION LAKE CREE NATION

FINANCIAL ADMINISTRATION LAW

2018



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WHEREAS:

A. Pursuant to Onion Lake Cree Nation's inherent rights to self-government which are protected, recognized and affirmed by Treaty 6, the Council of Onion Lake Cree Nation may make laws respecting the financial administration of the Nation; and

B. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

C. The Council of the Onion Lake Cree Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Onion Lake Cree Nation at a duly convened meeting, enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Onion Lake Cree Nation Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board Standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;



- “Chief” means the headman of the Nation; which may be changed from time to time as set out in the Onion Lake Cree Nation Election Law;
- “Chief Financial Officer” means the person appointed Chief Financial Officer under section 19;
- “Council” means the elected Chief and Council of the First Nation which may be changed from time to time as set out in the Onion Lake Cree Nation Election Law;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “Director of Operations” means the person appointed Director of Operations under section 18;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Onion Lake Cree Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 23;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “multi-year financial plan” means the plan referred to in section 24;
- “officer” means the Director of Operations, Chief Financial Officer and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;



“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“special purpose report” means a report described in subsection 72; and

“standards” means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.



Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) The Council shall act in accordance with this Law.



(3) Subject to the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Chief Financial Officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

(3) Subsection (2) does not require the reporting of remuneration paid or expenses reimbursed:

- (a) in common by all members of the First Nation; or
- (b) under a program or service universally available to all members of the First Nation on published terms and conditions.



DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member’s term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member’s term of office.



Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the Director of Operations and the Chief Financial Officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Director of Operations or the Chief Financial Officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the Director of Operations or the Chief Financial Officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the Director of Operations, the Committee may retain a consultant to assist in the performance of any of its responsibilities.



Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.



Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Director of Operations

18.(1) The Council must appoint a person as Director of Operations of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Director of Operations is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;



- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the Director of Operations considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the Director of Operations under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Director of Operations's duties specified in this Law.

(3) The Director of Operations may assign the performance of any of the Director of Operations's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the Director of Operations of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

19.(1) The Council must appoint a person as Chief Financial Officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Director of Operations, the Chief Financial Officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;



- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (k) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (l) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (m) to perform any other duties of the Chief Financial Officer under this Law; and
- (n) to carry out any other activities specified by the Director of Operations that are not contrary to the Act or inconsistent with the Chief Financial Officer's duties under this Law.

(3) With the approval of the Director of Operations, the Chief Financial Officer may assign the performance of any of the duties or functions of the Chief Financial Officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the Chief Financial Officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

- (2) The organization chart under subsection (1) must include the following information:
 - (a) all governance, management and administrative systems of the First Nation;
 - (b) the organization of the systems described in paragraph (a), including the linkages between them;
 - (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
 - (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including



- (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
- (ii) the Director of Operations, the Chief Financial Officer and other officers of the First Nation, and
- (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the Director of Operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the Director of Operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may do any one or more of the following:

- (a) remove the councillor from their portfolio;
- (b) withhold the councillor's honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other law, code or policy of the First Nation; or
- (e) use any legal means available to it to remedy the situation.



Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 15 of each year, the Council must approve a multi-year financial plan that



- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the Chief Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 15 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.



Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the Director of Operations or the Chief Financial Officer.



(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (d);
- (b) a trust account if the First Nation has money held in trust;
- (c) a land and resources account for money from revenues from the First Nation's lands; and
- (d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The Chief Financial Officer must ensure the safekeeping of all money received by the First Nation.

(2) The Chief Financial Officer:

- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and
- (b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.



Emergency Expenditures

35.(1) The Director of Operations may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the Director of Operations the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

(4) Any appropriation over ten thousand dollars (\$10,000) must be approved by Council.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition and required back up of financials to confirm adequate expenditures for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.



(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Director of Operations or the Chief Financial Officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The Director of Operations or Chief Financial Officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of Councilor senior managers designated by the Director of Operations or the Chief Financial Officer.

DIVISION 4 - General Matters

Advances

40. The Director of Operations or the Chief Financial Officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.



Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

- (a) a trust account must be retained in that account; and
- (b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.



Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the Chief Financial Officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the Chief Financial Officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.



Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Chief Financial Officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the Director of Operations or the Chief Financial Officer.



Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the Chief Financial Officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the Chief Financial Officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 103;



(b) necessary and incidental to and included in another agreement to which the First Nation is a party;
or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the Chief Financial Officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.



(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the Chief Financial Officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and



(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the Chief Financial Officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the Director of Operations and Chief Financial Officer must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the Director of Operations and Chief Financial Officer must report to Council and the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Chief Financial Officer or Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

“fraudulent financial reporting” means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

“fraudulent non-financial reporting” means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

“misappropriation of assets” means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.



(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

(3) If any fraud occurs, the Director of Operations or the Chief Financial Officer must seek legal advice and provide all documents to the local police services.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Chief Financial Officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the Chief Financial Officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Chief Financial Officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the Chief Financial Officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Chief Financial Officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be



- (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the Chief Financial Officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The Chief Financial Officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The Chief Financial Officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 62(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.



(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and



(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation,

(ii) the chair of the Finance and Audit Committee, and

(iii) the Chief Financial Officer; and

(c) include the auditor's audit report of the annual financial statements.



(2) The audited annual financial statements must be available for inspection by members of the First Nation at the finance office of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation;
- (c) the audited annual financial statements of the First Nation for the previous fiscal year; and
- (d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The Director of Operations must provide the annual report referred to in subsection (1)

- (a) to a member of the First Nation as soon as practicable after a request is made by the member;
- (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
- (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

- (a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and
- (b) the Director of Operations to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and Council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.



Operations Manual

80.(1) The Director of Operations must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The Director of Operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Chief Financial Officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.



PART V - Capital Projects

Definitions

85. In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation’s tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 89;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve account for the purpose of funding expenditures for capital projects carried out under this Part.



Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the Director of Operations must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The Director of Operations must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the Director of Operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;



- (e) its estimated replacement cost;
 - (f) estimated dates and costs of its required future rehabilitation;
 - (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
 - (h) maintenance records for all periods up to the date of inspection; and
 - (i) property and liability insurance covering the capital asset and its use or operation.
- (3) On or before December 31 of each year, the Chief Financial Officer must prepare the following:
- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
 - (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
 - (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
 - (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and



(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The Director of Operations may retain the services of a professional engineer or other consultant to assist the Director of Operations, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting capital projects; or
- (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board Standards.



(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

- (a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and
- (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or



- (d) a person has failed to comply with the Schedule that forms part of this Law,
the person may disclose the circumstances to the chair of the Finance and Audit Committee.
- (2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Director of Operations or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the Director of Operations under subsection 98(3), the Director of Operations must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the Director of Operations, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The Director of Operations and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;
- (b) for the inquiry or investigation into reports made under section 98; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 98.



Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning in physical, electronic or digital form to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

“indemnify” means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or



(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.



Coming into Force

105. (1) This section and the operative portions of sections 1-8, 11-12, 18(1), 19(1), 20(1), 21(1), 22(2) and (4), 23-26, 28, 29(1), 67-78, 83, 94, 95, 98 -101 and the Schedule come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of June, 2018, at Onion Lake, in the Province of SASKATCHEWAN at a duly called and conducted Council meeting at which the required quorum of 5 () members of Council was present throughout.

Chief Wallace Fox

Councillor Florance Blois

Councillor Ivan Harper

Councillor Trevor Heathen

Councillor Roy Littlewolfe

Councillor Doreen Masson

Councillor Hubert Pahtaykan

Councillor Dolores Pahtaykan



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests



- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the Director of Operations:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The Director of Operations must establish and maintain a register of all information disclosed by a councillor under this section and section 6.



(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the Director of Operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the Director of Operations under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The Director of Operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the Director of Operations or, in the case of the Director of Operations, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Director of Operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Director of Operations or, in the case of the Director of Operations, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates including, without limitation, subcontractors.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Pheasant Rump Nakota First Nation in the Province of Saskatchewan,

***Pheasant Rump Nakota First Nation
Annual Expenditure Law, 2018***

Dated at Kamloops, British Columbia this 18th day of September, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PHEASANT RUMP NAKOTA FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Pheasant Rump Nakota First Nation duly enacts as follows:

1. This Law may be cited as the Pheasant Rump Nakota *First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Pheasant Rump Nakota First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

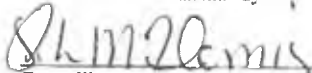
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of August, 2018, at the Pheasant Rump Nakota band administration office, in the Province of Saskatchewan.

A quorum of Council consists of three (3) members of Council.

Signatures attesting to the enactment of this Law.

Councillor Julie Kakakaway


Councillor Patsy McArthur-Fleming

Approval, and witness to signatures:


Chief Ira McArthur

Councillor Misty McArthur


Councillor Juanita McArthur-BigEagle



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$41,850
TOTAL REVENUES	\$41,850

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$15,000
b. General Administrative	\$10,000
c. Other General Government	\$10,000
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	\$1,000
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	\$1,000
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	



h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	\$3,000
d. Recycling	
e. Other Environmental Services	\$1,350
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
8. Contingency	
Contingency amount	\$ 500
TOTAL EXPENDITURES	\$41,850
 <u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
 BALANCE	 \$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Pheasant Rump Nakota First Nation in the Province of Saskatchewan,

***Pheasant Rump Nakota First Nation
Annual Rates Law, 2018***

Dated at Kamloops, British Columbia this 18th day of September, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PHEASANT RUMP NAKOTA FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Pheasant Rump Nakota First Nation duly enacts as follows:

1. This Law may be cited as the *Pheasant Rump Nakota First Nation Annual Rates Law, 2018*.
2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016*;

“First Nation” means the Pheasant Rump Nakota First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



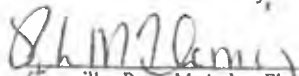
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of August, 2018, at the Pheasant Rump Nakota band administration office, in the Province of Saskatchewan.

A quorum of Council consists of three (3) members of Council.

Signatures attesting to the enactment of this Law:

Councillor Julie Kakakaway



Councillor Patsy McArthur-Flaming

Approval, and witness to signatures:



Chief Ira McArthur

Councillor Misty McArthur



Councillor Juanita McArthur-BigEagle



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Pheasant Rump Nakota IR 68A	
Commercial and Industrial	28.3550
Pheasant Rump Nakota IR 68	
Commercial and Industrial	22.2800



PHEASANT RUMP NAKOTA

FINANCIAL ADMINISTRATION LAW

2018



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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Pheasant Rump Nakota considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Pheasant Rump Nakota enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Pheasant Rump Nakota Financial Administration Law, 2018*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;



- “Council chair” means the person appointed or elected to act as the chair of the Council;
- “councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;
- “financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Pheasant Rump Nakota;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;
- “First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- “First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;
- “fiscal year” means the fiscal year of the First Nation set out in section 24;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;
- “local revenue law” means a local revenue law made by the First Nation under the Act;
- “local revenues” means money raised under a local revenue law;
- “multi-year financial plan” means the plan referred to in section 25;
- “officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- “other revenues” means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;



“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material or controlling interest,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in section 75;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the person appointed tax administrator under section 20 or the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.



(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.



PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.



(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council’s decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member’s term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member’s term of office.



Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.



Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually develop, and recommend to the Council for approval, short, medium and long-term
 - (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and



- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:



- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;



- (d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
- (k) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (n) to perform any other duties of the senior financial officer under this Law; and
- (o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:



- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
 - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.



(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;



- (b) the terms of every contract of a contractor of the First Nation;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of the First Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) sets out projected revenues, segregated by significant category;
- (d) sets out projected expenditures, segregated by significant category;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

- 26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify



- (a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval; and
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues;
- (b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.



Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.



- (2) The First Nation must establish the following accounts in a financial institution:
- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
 - (b) a local revenue account for money from local revenues;
 - (c) a trust account if the First Nation has money held in trust;
 - (d) a land and resources account for money from revenues from the First Nation's lands; and
 - (e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

- (2) The senior financial officer
- (a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and
 - (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.



(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.



(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.



(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
- (a) a trust account must be retained in that account;
 - (b) the local revenue account must be retained in that account; and
 - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

- 47.** All or part of a debt or obligation owed to the First Nation may be written off
- (a) if approved by the Council; or



- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.



Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.



(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or



- (b) derives income from the granting of a lease or licence of or is in respect of
 - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or
 - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

- (3) The First Nation must not give an indemnity unless it is
 - (a) authorized under section 105;
 - (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
 - (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.



(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any investments a trustee may make under an enactment of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) a limited partnership in which the First Nation is a partner; or
- (e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds;



- (b) local revenues; and
- (c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

- (a) the program must be universally available to all members of the First Nation;
- (b) the terms and conditions of the program must be published and accessible to all members of the First Nation;
- (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about
 - (i) the amounts loaned,
 - (ii) the purposes of the loans,
 - (iii) subject to applicable privacy laws, the names of those receiving a loan, and
 - (iv) repayments of principal and interest on the loans; and
- (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.



Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

- (a) fraudulent financial reporting;
- (b) fraudulent non-financial reporting;
- (c) misappropriation of assets; and
- (d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.



Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and
- (b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

- (3) The quarterly financial statements in subsection (1) must be
 - (a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and
 - (b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.



(4) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year; and
- (b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of



(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.



- (3) The auditor must be given notice of
 - (a) every meeting of the Finance and Audit Committee; and
 - (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.
- (4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.
- (5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.
- (6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

- 78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.
- (2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.
- (3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.
- (4) When conducting the audit, the auditor must provide
 - (a) an audit opinion of the annual financial statements; and
 - (b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

- 79.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).
- (2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.
- (3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

- 80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must



- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of the First Nation or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the senior financial officer; and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or
- (b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the First Nation;
 - (b) a progress report on any established financial objectives and performance measures of the First Nation;
 - (c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and
 - (d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.
- (3) The senior manager must provide the annual report referred to in subsection (1)
 - (a) to a member of the First Nation as soon as practicable after a request is made by the member;
 - (b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and
 - (c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.



(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.



Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;



“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 92;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation’s tangible capital assets that identifies each of these assets and includes the following information:



- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out



- (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
- (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;



- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

- 96.** The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
 - (b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

- 98.(1)** Without limiting section 53 of the Act, if
- (a) the First Nation is
 - (i) making local revenue laws under subsection 5(1) of the Act, or
 - (ii) using its local revenues to secure a loan from the First Nations Finance Authority, and
 - (b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

- (c) the powers and authorities described in subsection 53(2) of the Act, and



(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,



the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.



(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

“indemnify” means pay amounts required or incurred to

- (a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or
- (b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
- (b) the involvement of members of the First Nation in consideration of an amendment to this Law.



(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of February, 2018, at Pheasant Rump, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Ira McArthur

Councillor Misty McArthur

Councillor Julie Karasauw

Councillor Patricia McArthur Fleming



SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

“this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

- (a) the individual’s spouse,
- (b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian,
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent, and
- (e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.



(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

- (a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or
- (b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor's spouse;
- (c) real property owned by the councillor or the councillor's spouse; and
- (d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.



(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.



Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.



PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

- (2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit
 - (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of the First Nation;
 - (b) is of nominal value;
 - (c) is given by a close friend or relative as an element of that relationship; or



(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.



Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
White Bear First Nations in the Province of Saskatchewan,

White Bear First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 23rd day of November, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WHITE BEAR FIRST NATIONS
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the White Bear First Nations duly enacts as follows:

1. This Law may be cited as the *White Bear First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *White Bear First Nations Property Assessment Law, 2018*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *White Bear First Nations Property Taxation Law, 2018*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2018, and ending December 31, 2018, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.



7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of November, 2018, at White Bear First Nations IR.70, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Nathan Pasap


Councillor Debbie Ann Maxie

Councillor Brett Standingready


Councillor Bernard Shepard

Councillor Dez Standingready


Councillor Robert McArthur Jr.
Councillor Tanya Littlechief



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

- | | |
|--|--------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$525,701.33 |

TOTAL REVENUES	\$525,701.33
-----------------------	---------------------

PART 2: EXPENDITURES

- | | |
|------------------------------------|--------------|
| 1. General Government Expenditures | |
| a. Other General Government | \$520,444.12 |
| 2. Contingency Amount | \$5,257.21 |

TOTAL EXPENDITURES	\$525,701.33
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PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0 |

BALANCE	\$0
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
White Bear First Nations in the Province of Saskatchewan,

White Bear First Nations Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 23rd day of November, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WHITE BEAR FIRST NATIONS
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the White Bear First Nation duly enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *White Bear First Nations Property Assessment Law, 2018*;

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *White Bear First Nations Property Taxation Law, 2018*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of November, 2018, at White Bear First Nations IR.70, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Nathan Pasap



Councillor Debbie Ann Maxie

Councillor Brett Standingready

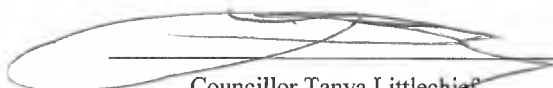


Councillor Bernard Shepard

Councillor Dez Standingready



Councillor Robert McArthur Jr.



Councillor Tanya Littlechief



**SCHEDULE
TAX RATES**

PROPERTY CLASS

**RATE PER \$1 OF
ASSESSED VALUE**

Saskatchewan

Commercial and Industrial

2.92%

Rights-of-Way and Pipeline

2.77%



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the White Bear First Nations in the Province of Saskatchewan,

White Bear First Nations Property Assessment Law, 2018

Dated at Kamloops, British Columbia this 25th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WHITE BEAR FIRST NATIONS
PROPERTY ASSESSMENT LAW, 2018**

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X	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the White Bear First Nations deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the White Bear First Nations has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the White Bear First Nations duly enacts as follows:



PART I CITATION

Citation

1. This Law may be cited as the *White Bear First Nations Property Assessment Law, 2018*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

- “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;
- “agency” means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act* (Saskatchewan);
- “assessable property” means property that is liable to assessment under this Law;
- “assessed value” means the value of land or improvements, or both, as determined under this Law as if the land or improvements were held in fee simple off the reserve;
- “assessment” means the valuation and classification of an interest in land;
- “assessment appraiser” means a person designated by Council under subsection 3(2) to carry out valuations;
- “assessment manual” means the assessment manual established from time to time by the agency, pursuant to section 12 of *The Assessment Management Agency Act* (Saskatchewan);
- “Assessment Notice” means a notice containing the information set out in Schedule IV;
- “Assessment Review Board” means a board established by Council in accordance with Part IX;
- “assessment roll” means a roll prepared pursuant to this Law, and includes an assessment roll amended under this Law [and an assessment roll referenced in subsection 11(7)];
- “assessor” means a person appointed by Council under subsection 3(1);
- “base date” means the base date established by the agency for determining the assessed value of property for the purposes of establishing an assessment roll for the year in which the assessment is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;
- “building” means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is
- (a) not in storage, and
 - (b) situated on the reserve for a period of more than 30 days;
- “chair” means the chair of the Assessment Review Board;
- “complainant” means a person who commences an appeal of an assessment under this Law;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or



(d) is a trustee of the interest in land;

“improvement” means

(a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(c) any resource production equipment of any mine or petroleum oil or gas well, and

(d) any pipeline on or under land;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“market valuation standard” means the standard achieved when the assessed value of property

(a) is prepared using mass appraisal;

(b) is an estimate of the market value of the property;

(c) reflects typical market conditions for similar properties; and

(d) meets any quality assurance standards established by order of the agency;

“market value” means the amount that a property should be expected to realize if the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the property were held in fee simple off the reserve and that the amount is not affected by undue stimuli;

“mass appraisal” means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;

“non-regulated property assessment” means an assessment for property other than a regulated property assessment;

“Notice of Appeal” means a notice containing the information set out in Schedule VI;

“Notice of Hearing” means a notice containing the information set out in Schedule VIII;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VII;

“Order to Attend/Produce Documents” means an order containing the information set out in Schedule IX;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 33;

“percentages of value” means the percentages of value prescribed for property classes by regulation under *The Municipalities Act* (Saskatchewan);

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 8(1) for the purposes of assessment and taxation;

“Province” means the province of Saskatchewan;

“railway roadway” means the continuous strip of land that is used by the railway company as a right of way, and includes any railway superstructure on the land;



- “regulated property assessment” means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;
- “regulated property assessment valuation standard” means the standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in this Law, including as provided in subsection 6(14);
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “secretary” means the secretary of the Assessment Review Board appointed under section 26;
- “tax administrator” means the person appointed by Council to that position under the Taxation Law;
- “taxable area” means the total area rounded to the nearest acre;
- “taxable assessment” means the taxable assessment determined under subsection 6(13);
- “Taxation Law” means the *White Bear First Nations Property Taxation Law, 2018*;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” includes
- (a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and
 - (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and
- “valuation” means the determination of the assessed value of an interest in land.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 7(5)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor and Assessment Appraiser

3.(1) Council must appoint one or more assessors to undertake the duties of the assessor as set out in this Law or as directed by Council.

(2) Council may designate an assessment appraiser to carry out valuations as set out in this Law.

(3) A person who carries out valuations under this Law must be qualified to conduct assessment appraisals of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV

ASSESSED VALUE

Property Assessable

5.(1) All property that is subject to taxation under the Taxation Law and all property for which payments-in-lieu may be accepted by Council must be assessed in accordance with this Law.



- (2) A valuation must be prepared for each assessable property in accordance with this Law.
- (3) The assessor must prepare an assessment for each assessable property using the valuation prepared for that property.
- (4) An assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

Assessment and Valuation

- 6.(1) All property must be assessed as of the applicable base date.
- (2) Each property must be assessed using only mass appraisal.
- (3) Regulated property assessments must be determined according to the regulated property assessment valuation standard.
- (4) Non-regulated property assessments must be determined according to the market valuation standard.
- (5) Notwithstanding subsections (3) and (4), the rules for preparing assessments apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments.
- (6) Land and improvements may be assessed separately in circumstances where separate values are required.
- (7) The dominant and controlling factor in the assessment of property is equity.
- (8) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.
- (9) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar properties as of the applicable base date.
- (10) The assessed value must reflect all the facts, conditions and circumstances affecting the property as of January 1 of each year as if they had existed on the applicable base date.
- (11) The assessed value of land through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not held by the owner of the pipeline.
- (12) Notwithstanding the disposal of lots or plots in a cemetery, the holder of property used as a cemetery must be assessed with respect to all the lands included in the cemetery.
- (13) After the assessed value of a property is determined, the assessor must determine the taxable assessment of the property by multiplying the assessed value by the percentage of value applicable to the property class to which the property belongs.
- (14) Except as otherwise provided in this Law, for the purposes of assessing interests in land
 - (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation, the assessment manual, and any guidelines established by the agency to determine the assessed value of a property, existing at the time of assessment, and
 - (b) the assessment rules and practices used in the Province for conducting assessments off the reserve, must be used.

Property Classes

- 7.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the



Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) The assessor must in each year as of January 1 determine to which property class a property belongs.

(4) If there is a change to the use of a property, the assessor must classify the property as of the date that the change is made to the assessment roll in accordance with this Law.

(5) If one use of any property is clearly distinct from the property's predominant use and is not integrated with or directly related to the property's predominant use, the assessor may

(a) determine that portions of the property that include more than one use, or portions of the property's assessment, belong to different property classes; and

(b) apportion the assessed value of the property among those property classes.

(6) If the assessor determines that portions of any property, or portions of the property's assessment, belong to different property classes, the property may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion within a property class.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor or the assessment appraiser may deliver a Request for Information containing the information set out in Schedule II, requesting that a person who owns, uses, occupies, manages or disposes of a property provide information or documents that relate to or might relate to the value of a property, and that person must provide to the assessor or the assessment appraiser, as the case may be, within thirty (30) days from the date of delivery or a longer period as specified in the notice

(a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and

(b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.

(2) A holder of property that is liable to assessment must

(a) provide an assessment appraiser with the particulars required by the assessment appraiser for the purpose of making a valuation of the property or the fixtures, machinery or other equipment valuation; and

(b) if required by the assessment appraiser, deliver to the assessment appraiser a written statement, signed by the person, containing the particulars mentioned in clause (a).

(3) Every year, the assessor may request the holder of property to provide information respecting

(a) the persons who are carrying on business on the property; and

(b) the nature of the business being carried on.

Annual Requirements to Provide Information to Assessor

9.(1) On or before October 1 in each year, every railway company must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

(a) the total number of kilometres of the railway roadway situated on the reserve;



- (b) the description and area in hectares of land on the reserve held by the company, other than a railway roadway;
 - (c) the description and location of any improvements on the reserve, other than railway superstructures, owned or occupied by the company;
 - (d) any change in the ownership of a railway roadway and any abandonment of a railway roadway; and
 - (e) the address to which Assessment Notices are to be sent.
- (2) On or before November 1 in each year, every holder of a petroleum oil or gas well must furnish the assessor with a certified statement showing the following information as of September 1 in the current year:
- (a) the holder's name and address;
 - (b) a list of the resource production equipment situated on the reserve that is subject to assessment and its location;
 - (c) any change in the resource production equipment situated on the reserve that has occurred since the last information was furnished to the assessor;
 - (d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;
 - (e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated on the reserve; and
 - (f) the address to which Assessment Notices are to be sent.
- (3) On or before March 1 in each year, every holder of a pipeline must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:
- (a) the total number of kilometres of the pipeline right of way situated on the reserve;
 - (b) the total number of kilometres and the diameter of main and additional pipeline laid on or under the pipeline right of way within the reserve;
 - (c) the description and area in hectares of land within the reserve held by the holder, other than the pipeline right of way;
 - (d) the description and location of any improvements within the reserve held by the holder;
 - (e) any change in the ownership of the pipeline and any abandonment of the pipeline; and
 - (f) the address to which Assessment Notices are to be sent.
- (4) In all cases, property may be assessed based on the information available and the assessor and assessment appraiser are not bound by the information provided under this section.

Inspections

10.(1) The assessor, for any purposes related to assessment, and the assessment appraiser for valuation purposes, may, after making reasonable efforts to notify the holder of a property, enter that property at any reasonable time.

(2) The assessor or assessment appraiser must display or produce on request identification showing that he or she is authorized to make the entry.

(3) If a person refuses to allow or interferes with an assessment or valuation, or if a person fails to respond to a reasonable request for access to a property under subsection (1), the assessor or assessment appraiser may



(a) apply *ex parte* to a justice of the peace or a provincial court judge for a warrant authorizing a person named in the warrant to enter the property; or

(b) determine the assessment or the valuation based on the information available.

(4) Notwithstanding subsections (1) to (3), an assessor or assessment appraiser must not enter any place that is a private dwelling without

(a) the consent of the holder of the private dwelling; or

(b) a warrant issued pursuant to paragraph (3)(a) from a justice of the peace or a provincial court judge authorizing the entry.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

11.(1) On or before May 1 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessor must enter the assessed value of each interest in land, as determined under this Law, in the assessment roll.

(3) The assessor may prepare the assessment roll required under subsection (1) on or after September 1 in the year before the year to which the assessment roll relates.

(4) The assessment roll must be in paper or electronic form and must contain the following information, as applicable:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) whether the property is land, improvements, or land and the improvements to it;

(d) the classification of the interest in land;

(e) the assessed value by classification of the interest in land;

(f) the total assessed value of the interest in land;

(g) the taxable assessment of the interest in land and;

(h) any other information the assessor considers necessary or desirable.

(5) If two or more persons are the holders of assessable property, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of or interest in the property.

(6) Notwithstanding subsection (2), if two or more assessable properties have the same holder, the assessor may combine the assessment of those properties into a single assessment for the purposes of the assessment roll.

(7) For greater certainty, an assessment roll prepared under the enactment repealed by section 58 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

12. On completion of an assessment roll and on or before May 1 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and



- (b) deliver a copy of the certified assessment roll to Council.

Amendments to Assessment Roll

13.(1) Where the assessor amends the assessment roll under sections 19 or 20, or amends the assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review Board, the assessor must

- (a) date and initial amendments made to the assessment roll; and
- (b) report the change or correction to Council.

(2) Where the assessment roll is amended under this Law, other than under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 12.

(3) Where the assessment roll is amended under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date of the amendment.

(4) The assessor must not amend the assessment roll contrary to a decision of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

14.(1) An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite any
 - (i) omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) defect, error or misstatement in any notice required, or
 - (iii) omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

(2) The fact that any information on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the assessment roll or the assessment roll itself.

Inspection and Use of Assessment Roll

15.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

- (a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

16.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax



administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

17.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

18.(1) The assessor must, within fifteen (15) days after the assessment roll is completed and certified, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) The Assessment Notice may be sent by any means to the mailing address of the assessed person, or if requested by an assessed person, by facsimile or electronic mail at the number or address provided by the person.

(3) If a person purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person must give the assessor written notice of a mailing address to which Assessment Notices may be sent.

(4) An Assessment Notice may include a number of assessed properties if the same person is the assessed person for all of them.

(5) No assessment is invalid by reason of any error in the Assessment Notice or by reason of the non-receipt of the notice by the person to whom it was addressed.

(6) The Assessment Notice and the tax notice given under the Taxation Law relating to the same property may be sent together or may be combined on one notice.

(7) If an error, omission or misdescription is discovered in any of the information shown on an Assessment Notice, the assessor may prepare an amended Assessment Notice and send it to every person named in the assessment roll in respect of that assessable property.

(8) Subject to subsection 15(2) and subsection (9), the assessor must provide, to any person who requests it and pays to the assessor the fee of Ten dollars (\$10), the information contained in the current Assessment Notice.

(9) Where information has been omitted or obscured under subsection 16(1), the assessor must omit that information from a notice provided under subsection (8).

PART VII

CORRECTION AND AMENDMENT OF ASSESSMENT ROLL

Corrections and Additions to Assessment Roll

19.(1) If an error or omission in any of the information shown on the assessment roll is discovered, the assessor may, in consultation with the assessment appraiser if the error or omission relates to the assessed



value, correct the assessment roll for the current year only.

(2) If the assessor makes a correction on the assessment roll respecting the property class, the assessed value, or the applicability of an exemption to the property, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

(3) A correction made under subsection (1) is effective from January 1 of the year with respect to which the assessment is made.

(4) If, after certification of the assessment roll, a property is subdivided, the assessor may cancel the assessment of the property, reassess the resulting properties and amend the assessment roll accordingly.

(5) Where assessments are made under subsection (4), the assessor must mail an Assessment Notice to every person named on the assessment roll in respect of each new property.

(6) A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.

(7) The assessor must comply with an application made pursuant to subsection (6) after verifying that the person named in the application is entitled to have his or her name entered in the assessment roll.

Supplementary Assessments

20.(1) The assessor must make any supplementary assessment that may be necessary to reflect a change if, after Assessment Notices are sent but on or before December 1 of the taxation year for which taxes are levied on the assessment mentioned in the notice, it is discovered that the assessed value of any property is not the same as the assessed value entered on the assessment roll by reason of

- (a) the destruction of or damage to the property;
- (b) the demolition, alteration or removal of an improvement;
- (c) the construction of an improvement; or
- (d) a change in the use of the property.

(2) A supplementary assessment must reflect

- (a) the assessed value of any property that has not been previously assessed; or
- (b) the change in the assessed value of any property since it was last assessed.

(3) If any property exempt from taxation under the Taxation Law ceases to be exempt on or before December 1 of the taxation year for which taxes are levied, the assessor must assess the person liable to assessment and enter a supplementary assessment on the assessment roll.

(4) If a supplementary assessment is made to the assessment roll under this section, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

21.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must



- (a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;
 - (b) be made in writing and include the information set out in Schedule V; and
 - (c) include any reasons in support of the request.
- (4) The assessor must consider the request for reconsideration, including by asking the assessment appraiser to advise on valuation matters, and, within twenty-one (21) days after receiving the request for reconsideration, either
- (a) advise the person who requested the reconsideration that the assessor confirms the assessment; or
 - (b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.
- (5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must
- (a) amend the assessment roll as necessary to reflect the modified assessment;
 - (b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
 - (c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.
- (6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

22.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practicing or non-practicing member in good standing of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

23.(1) The First Nation must remunerate

- (a) the chair (or acting chair) at a rate up to and including Five Hundred dollars (\$500.00) per day,
- (b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 22(2), at a rate of Three Hundred Fifty dollars (\$350.00) per day, and
- (c) a member (or replacement member appointed to act), other than those referenced in paragraphs (a)



and (b), at a rate of Two Hundred dollars (\$200.00) per or day,
for time spent on activities of the Assessment Review Board required under this Law or expressly
authorized by Council.

(2) The First Nation must reimburse a member, of the Assessment Review Board including a
replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out
his or her duties.

Conflicts of Interest

24.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of
interest or impair that person's ability to deal fairly and impartially with an appeal, as required under
the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a
personal or financial interest in assessable property.

Appointment of Chair

25.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as
chair.

(2) The chair must

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment
Review Board;
- (c) determine procedures to be followed at hearings consistent with this Law;
- (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken;
and
- (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review
Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

26.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to
the Assessment Review Board; and
- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

27. Council may terminate the appointment of a member of the Assessment Review Board for cause,
including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or



(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

28. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

29. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

30.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an amended or supplementary assessment, the appeal must be confined to the amended or supplementary assessment, as the case may be.

(5) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

31. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

32.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect



of the assessable property.

Parties

33. The parties in a hearing are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal upon request by that person.

Delivery of Documentation

34. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

35. Subject to section 48, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

36.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

37.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.



(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

38.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

39.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

40.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

41. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

42. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

43.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

44.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board



may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

45. The Assessment Review Board may

- (a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and
- (b) at any time during a hearing, adjourn the hearing.

Costs

46. The Assessment Review Board may make orders requiring a party

- (a) to pay all or part of the costs of another party in respect of the appeal,
- (b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

47.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and
- (b) decide the appeal in accordance with the court's opinion.



Matters before the Courts

48. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

49.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

50.(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of fifteen dollars (\$15.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to its assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Delivery of Documents under this Part

51.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

- (a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;
- (b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and
- (c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office of the corporation, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

- (a) delivered personally, at the time that personal delivery is made;
- (b) sent by registered mail, on the fifth day after it is mailed;
- (c) sent by fax, at the time indicated on the confirmation of transmission; or
- (d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is



considered delivered at 09:00 on the next business day.

Appeals

52.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 50(1).

PART XI GENERAL PROVISIONS

Disclosure of Information

53.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

54. Notwithstanding section 53,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

55. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.



Notices

56.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

- (a) given by mail is deemed received on the fifth day after it is posted;
- (b) posted on property is deemed received on the second day after it is posted; and
- (c) given by personal delivery is deemed received upon delivery.

Interpretation

57.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

58. The *White Bear First Nations Property Assessment and Taxation By-law, 1997*, as amended, is hereby repealed in its entirety.

Force and Effect

59. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of June, 2018, at White Bear, in the Province of Saskatchewan.

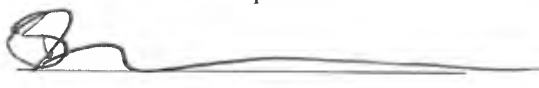
A quorum of Council consists of four (4) members of Council.

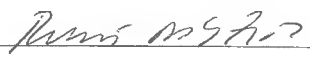


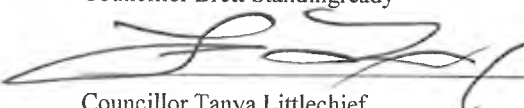
Chief Nathan Pasap

Councillor Debbie Ann Maxie

Councillor Bernard Shepherd

Councillor Desmond Standingready

Councillor Brett Standingready

Councillor Robert (JR) McArthur

Councillor Tanya Littlechief



SCHEDULE I
PROPERTY CLASSES

Non-Arable (Range) Land and Improvements

Other Agricultural Land and Improvements

Residential

Multi-Unit Residential

Seasonal Residential

Commercial and Industrial

Elevators

Railway Rights-of-Way and Pipeline



SCHEDULE II
REQUEST FOR INFORMATION BY ASSESSOR
FOR THE WHITE BEAR FIRST NATIONS

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section ___ of the *White Bear First Nations Property Assessment Law, 2018*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least thirty (30) days from the date of delivery of the request]**, the following information and documents relating to the above-noted interest in land:

- (1)
- (2)
- (3)

In providing the documents, please include a written, signed, declaration in the following form:

“I, _____ [name], hereby declare that the information and documents enclosed with this declaration are complete, true and accurate to the best of my knowledge.”

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the White Bear First Nations

Dated: _____, 20__ .



SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city],
_____ [province], _____ [postal code], declare and certify that I will not use the assessment
roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for
solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass
an individual.

I further declare and certify that any assessment information I receive will be used for the following
purpose(s):

- (1) a complaint or appeal under the *White Bear First Nations Property Assessment Law, 2018*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the
assessment; or
- (3) other: _____.

Signed: _____
[please print name]

Dated: _____, 20__.



SCHEDULE IV
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the White Bear First Nations and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TAXABLE ASSESSMENT: _____

TAXABLE AREA: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *White Bear First Nations Property Assessment Law, 2018*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *White Bear First Nations Property Assessment Law, 2018*, and must be delivered to the Assessor at the following address: [insert address].

Assessor for the White Bear First Nations

Dated: _____, 20__.



SCHEDULE V
REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the White Bear First Nations
[address]

PURSUANT to the provisions of the *White Bear First Nations Property Assessment Law, 2018*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ____ a holder of the interest in land

____ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20____.



SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the White Bear First Nations
[address]

PURSUANT to the provisions of the *White Bear First Nations Property Assessment Law, 2018*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number,
as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant's behalf in respect of this appeal:

The required fee of Thirty dollars (\$30.00) is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.



SCHEDULE VII
NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the White Bear First Nations
[address]

PURSUANT to the provisions of the *White Bear First Nations Property Assessment Law, 2018* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Dated: _____, 20__.

Signature of Complainant (or representative)



SCHEDULE VIII
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

Chair, Assessment Review Board

Dated: _____, 20__ .



SCHEDULE IX
ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the White Bear First Nations in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__.



SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the White Bear First Nations, hereby certify that this is the White Bear First Nations assessment roll for the year 20____ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *White Bear First Nations Property Assessment Law, 2018*.

(Signature of Assessor)

Dated _____, 20____ at _____, _____.
(City) (Province)



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
White Bear First Nations in the Province of Saskatchewan,

White Bear First Nations Property Taxation Law, 2018

Dated at Kamloops, British Columbia this 25th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WHITE BEAR FIRST NATIONS
PROPERTY TAXATION LAW, 2018**

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X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the White Bear First Nations deems it to be in the best interests of the First Nation to make a law for such purposes; and



C. The Council of the White Bear First Nations has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the White Bear First Nations duly enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *White Bear First Nations Property Taxation Law, 2018*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

- 2.(1) In this Law:
- “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;
- “assessed value” has the meaning given to that term in the Assessment Law;
- “Assessment Law” means the *White Bear First Nations Property Assessment Law, 2018*
- “Assessment Review Board” means the assessment review board established under the Assessment Law;
- “assessment roll” has the meaning given to that term in the Assessment Law;
- “assessor” means a person appointed to that position under the Assessment Law;
- “building” means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is:
- (a) not in storage, and
 - (b) situated on the reserve for a period of more than thirty (30) days;
- “Council” has the meaning given to that term in the Act;
- “debtor” means a person liable for unpaid taxes imposed under this Law;
- “expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;
- “First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means
- (a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,



- (b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,
- (c) any resource production equipment of any mine or petroleum oil or gas well, and
- (d) any pipeline on or under land;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of Saskatchewan;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;
- “Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “Tax Notice” means a notice containing the information set out in Schedule II and includes an amended Tax Notice and a supplementary Tax Notice;
- “tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;
- “taxable area” means the taxable area determined under the Assessment Law;
- “taxable assessment” has the meaning given to that term in the Assessment Law;
- “taxable property” means an interest in land that is subject to taxation under this Law;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” include
 - (a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs



added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator’s responsibilities include

- (a) the collection of taxes and the enforcement of payment under this Law; and
- (b) the day to day management of the First Nation’s local revenue account.

PART IV LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator



must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a White Bear First Nations Corporation;
- (c) property that is held and occupied by, and used for, an independent school, not operated for profit;
- (d) property that is held and occupied by, and used for, a public school;
- (e) a place of public worship and the land used in connection with it, subject to the following limits:
 - (i) the maximum amount of land is the greater of 0.81 hectare, and 10 square metres of land for every one square metre of occupied building space,
 - (ii) the place of public worship and land must be held by a religious organization, and
 - (iii) the exemption does not apply to any portion of property that is used as a residence or for any purpose other than as a place of public worship;
- (f) property used solely as a hospital, not operated for profit, and excluding doctors' or nurses' residences;
- (g) property held by a university and used for university purposes, not operated for profit;
- (h) property used as a cemetery that is not operated for profit.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.



PART VI GRANTS

Annual Grants

8.(1) Council may provide for a grant to a holder:

(a) where the holder is a cultural, charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation;

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

Annual Authorization

9. Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII LEVY OF TAX

Tax Levy

10.(1) On or before August 1 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of the taxable assessment of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Subsection (4) does not apply to supplementary taxes levied under section 15.

(6) Despite subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(7) A minimum tax established under the authority of subsection (6) may be established in respect of one or more property classes.

Tax Payments

11.(1) Taxes are due and payable on or before September 30 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the White Bear First Nations.



PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

12.(1) On or before August 15 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information, as applicable:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value and the taxable assessment by classification of property as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the tax roll.

Annual Tax Notices

13.(1) On or before September 1 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
 - (b) each person whose name appears on the tax roll in respect of the property,
- to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) If requested by a recipient, the tax administrator may provide a Tax Notice by facsimile or e-mail at the number or address provided by that person and the Tax Notice is deemed to have been mailed as required under subsection (1).

(4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(5) A Tax Notice may include a number of taxable properties if the same person is the taxpayer for all of them.

(6) The Tax Notice and the Assessment Notice required under the Assessment Law relating to the same property may be sent together or may be combined into one notice.

(7) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the



duration of the charge.

(8) If a material error, omission or misdescription is discovered in any of the information shown on a Tax Notice, the tax administrator must prepare and send an amended Tax Notice to every person affected by the amendment.

(9) No defect, error or omission in the form or substance of a Tax Notice, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes.

Amendments to Tax Roll and Tax Notices

14.(1) Where the assessment roll has been amended in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the tax administrator

(a) may correct the tax roll for the current year only; and

(b) on correcting the tax roll must prepare and send an amended Tax Notice to every person affected by the amendment.

(3) If it is discovered that no tax has been imposed on taxable property, the tax administrator may impose the tax for the current year only and must prepare and send a Tax Notice to every person affected by the amendment.

(4) If exempt property becomes taxable or taxable property becomes exempt under this Law, the tax administrator must

(a) correct the tax roll; and

(b) send an amended Tax Notice to every person affected by the amendment.

(5) Where the taxable status of property changes under subsection (4), the tax administrator must prorate the tax imposed so that the tax is payable only for the part of the year in which the property is not exempt.

(6) The date of every entry made on the tax roll under this section must be shown on the tax roll.

(7) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(8) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Supplementary Tax Roll

15.(1) Where a supplementary assessment is prepared under the Assessment Law, the tax administrator must prepare a supplementary tax roll.

(2) A supplementary tax roll must be in the same form and contain the same information shown on the tax roll with respect to each property on the supplementary tax roll, and must show the date for determining the tax that may be imposed for the taxation year.

(3) The tax administrator must

(a) prepare supplementary Tax Notices for all taxable property shown on the supplementary tax roll; and

(b) send the supplementary Tax Notices to every person entitled to a Tax Notice in respect of that



property.

(4) Where a supplementary assessment is made in accordance with the Assessment Law, the amount of taxes levied in that taxation year is to be adjusted to correspond with

(a) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;

(b) the portion of the year that elapsed before the completion of the removal or demolition of the building; or

(c) the portion of the year that has elapsed since the value of the property changed.

(5) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(6) Where a supplementary Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the supplementary Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Requests for Information

16.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

17. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

18.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty five dollars (\$25.00) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

19. If all or any portion of the taxes remains unpaid after September 30 of the year in which they are levied, a penalty of ten percent (10%) of the portion of the current year's taxes that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the current year's taxes.

Interest

20. If all or any portion of taxes remains unpaid after September 30 of the year in which they are levied,



the unpaid portion accrues interest at fifteen percent (15%) per year until paid or recovered, and accrued interest is, for all purposes, deemed to be part of the taxes.

Application of Payments

21. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

22.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

- (a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and
- (b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

23.(1) Reserve funds established by Council must

- (a) be established in an expenditure law; and
- (b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

- (a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;
- (b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and
- (c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

- (a) assumed third-party management of the First Nation's local revenue account, and
- (b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.



(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

24.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

- (a) are determined in accordance with Schedule III; and
- (b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

25.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

26.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.



(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

27.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

28.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

29.(1) Before proceeding under subsection 28(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on



the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

30.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

31.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 30(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

32. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

33.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

34.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the



conditions that are attached to the acceptance of an offer.

Upset Price

35.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 39(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

36.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

37. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

38. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 39(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

39.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and



(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 36(3).

Assignment of Taxable Property

40.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 39(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 39(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

41.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

42.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 36(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.



PART XV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

43.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI

GENERAL PROVISIONS

Disclosure of Information

44.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

45. Notwithstanding section 44,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and



- (ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

46. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

47.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

48.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

49.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.



(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

50. *The White Bear First Nations Property Assessment and Taxation By-law, 1997*, as amended, is hereby repealed in its entirety.

Force and Effect

51. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of June, 2018, at White Bear in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.



Chief Nathan Pasap



Councillor Debbie Ann Maxie



Councillor Bernard Shepherd



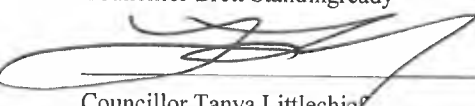
Councillor Desmond Standingready



Councillor Brett Standingready



Councillor Robert (JR) McArthur



Councillor Tanya Littlechief



SCHEDULE I
REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE WHITE BEAR FIRST NATIONS

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *White Bear First Nations Property Taxation Law, 2018*, I request that you provide to me, in writing, no later than ____ [Note: must be a date that is at least fourteen (14) days from the date of request], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the White Bear First Nations

Dated: _____, 20____.



SCHEDULE II
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *White Bear First Nations Property Taxation Law, 2018*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the White Bear First Nations, located at PO Box 700, Carlyle Saskatchewan S0C 0R0 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *White Bear First Nations Property Taxation Law, 2018*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

Assessed value:	\$ _____
Taxable assessment:	\$ _____
Taxable area:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Costs:	\$ _____
Total Payable	\$ _____

Tax Administrator for the White Bear First Nations

Dated: _____, 20____.



SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

- | | |
|---|---------------------------|
| 1. For preparation of a notice | \$200 |
| 2. For service of notice on each person or place by the First Nation | \$150 |
| 3. For service of notice on each person or place by a process server,
bailiff or delivery service | (actual cost) |
| 4. For advertising in newspaper | (actual cost) |
| 5. For staff time spent: | |
| (a) in conducting a seizure and sale of
personal property under Part XIII,
not including costs otherwise recovered
under this Schedule; | |
| (b) in conducting an auction or tender under
Part XIV, not including costs otherwise
recovered under this Schedule | \$ 65 per person per hour |
| 6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts
XIII, XIV and XV will be charged based on receipts. | |



SCHEDULE IV
TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *White Bear First Nations Property Taxation Law, 2018*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$ _____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the White Bear First Nations

Dated: _____, 20____.



SCHEDULE V
TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *White Bear First Nations Property Taxation Law, 2018*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes:	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Costs:	\$ _____
Total unpaid tax debt:	\$ _____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15 %) per year.

Payments must be made at the offices of the White Bear First Nations, located at PO Box 700, Carlyle Saskatchewan S0C 0R0 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the White Bear First Nations

Dated: _____, 20____.



SCHEDULE VI
NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section _____ of the *White Bear First Nations Property Taxation Law, 2018*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the White Bear First Nations

Dated: _____, 20____.



SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the White Bear First Nations will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section ____ of the *White Bear First Nations Property Taxation Law, 2018*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of Saskatchewan and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the White Bear First Nations

Dated: _____, 20____.



SCHEDULE VIII
NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section ____ of the *White Bear First Nations Property Taxation Law, 2018*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the White Bear First Nations, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the Carlyle Observer newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.



8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the White Bear First Nations will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *White Bear First Nations Property Taxation Law, 2018*.

Tax Administrator for the White Bear First Nations

Dated: _____, 20____.



SCHEDULE IX
NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the White Bear First Nations.

The public tender [auction] will take place on:

_____, 20__ at _____ o’clock at _____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the White Bear First Nations as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.



6. Council of the White Bear First Nations will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.
7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
8. An assignment of the taxable property operates
 - (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *White Bear First Nations Property Taxation Law, 2018*.

Tax Administrator for the White Bear First Nations

Dated: _____, 20____.



SCHEDULE X
NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *White Bear First Nations Property Taxation Law, 2018*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the White Bear First Nations

Dated: _____, 20____.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Whitecap Dakota First Nation in the Province of Saskatchewan,

***Whitecap Dakota First Nation
Annual Expenditure Law, 2018***

Dated at Kamloops, British Columbia this 18th day of September, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WHITECAP DAKOTA FIRST NATION
ANNUAL EXPENDITURE LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Expenditure Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Whitecap Dakota First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Whitecap Dakota First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to the First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Whitecap Dakota First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.



8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law, including the Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

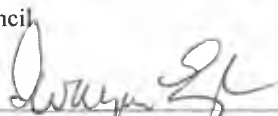
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of September, 2018, at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of Two (2) members of Council.



Chief Darcy Bear



Councillor Dwayne Eagle

Councillor Dalyn Bear



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$190,486
b. Payments received in lieu of taxes	\$1,100,000
2. Development Cost Charges Revenue	\$0.00
TOTAL REVENUES	\$1,290,486



PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$180,000
b. Other General Government (SAMA assessment contract)	\$6,000
2. Protection Services	
a. Policing	\$35,000
b. Firefighting	\$60,000
c. Regulatory Measures	\$5,000
3. Transportation	
a. Roads and Streets	\$250,000
4. Recreation and Cultural Services	
a. Recreation	\$70,000
b. Culture	\$50,000
5. Community Development	
a. Education	\$100,000
b. Housing (including multi-unit)	\$230,000
6. Environment Health Services	
a. Water Purification and Supply	\$105,000
b. Sewage Collection and Disposal	\$50,000
c. Garbage Waste Collection and Disposal	\$90,000
7. Fiscal Services	
a. Long-term Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	\$50,000
9. Reserve Fund	\$0
10. Contingency Amount	\$9,486
TOTAL EXPENDITURES	\$1,290,486



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0

Note: This Budget includes the attached appendices.



Appendix A

Reserve Fund Balances for Revenues Included in Part 1 of the Schedule

1. Reserve Fund Balance

Beginning balance as of March 31 st , 2018:	\$185,000
Transfers out	
a. to current year revenues:	\$0
b. to _____ reserve fund as a transfer:	\$0
c. moneys borrowed for another purpose:	\$0
Transfers in	
a. from current year revenues:	\$0
b. from _____ reserve fund as a transfer to fund:	\$0
c. borrowed moneys repaid to fund:	\$0
Interest earned in current year:	\$10
Ending balance as of March 31 st , 2019:	\$185,010



APPENDIX B

Development Levies (DCC) Reserve Fund Balances

1. Transportation Facilities

Beginning balance as of April 1, 2018 :	\$0
Transfers out	
a. to local revenue account:	\$0
b. to _____ DCC reserve fund as a transfer:	\$0
c. moneys borrowed for another purpose:	\$0
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	\$0
b. from _____ DCC reserve fund as a transfer to fund:	\$0
c. borrowed moneys repaid to fund:	\$0
Interest earned in current year:	\$0
Ending balance projected as of March 31, 2019:	\$0

2. Drainage Facilities

Beginning balance as of April 1, 2018 :	\$0
Transfers out	
a. to local revenue account:	\$0
b. to _____ DCC reserve fund as a transfer:	\$0
c. moneys borrowed for another purpose:	\$0
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	\$0
b. from _____ DCC reserve fund as a transfer to fund:	\$0
c. borrowed moneys repaid to fund:	\$0
Interest earned in current year:	\$0
Ending balance projected as of March 31, 2019:	\$0

3. Parks and Recreation

Beginning balance as of April 1, 2018 :	\$0
Transfers out	
a. to local revenue account:	\$0
b. to _____ DCC reserve fund as a transfer:	\$0
c. moneys borrowed for another purpose:	\$0
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	\$0
b. from _____ DCC reserve fund as a transfer to fund:	\$0
c. borrowed moneys repaid to fund:	\$0
Interest earned in current year:	\$0
Ending balance projected as of March 31, 2019:	\$0



4. Sewage Facilities

Beginning balance as of April 1, 2018 :	\$0
Transfers out	
a. to local revenue account:	\$0
b. to _____ DCC reserve fund as a transfer:	\$0
c. moneys borrowed for another purpose:	\$0
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	\$0
b. from _____ DCC reserve fund as a transfer to fund:	\$0
c. borrowed moneys repaid to fund:	\$0
Interest earned in current year:	\$0
Ending balance projected as of March 31, 2019:	\$0

5. Water Facilities

Beginning balance as of April 1, 2018 :	\$0
Transfers out	
a. to local revenue account:	\$0
b. to _____ DCC reserve fund as a transfer:	\$0
c. moneys borrowed for another purpose:	\$0
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	\$0
b. from _____ DCC reserve fund as a transfer to fund:	\$0
c. borrowed moneys repaid to fund:	\$0
Interest earned in current year:	\$0
Ending balance projected as of March 31, 2019:	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Whitecap Dakota First Nation in the Province of Saskatchewan,

***Whitecap Dakota First Nation
Annual Rates Law, 2018***

Dated at Kamloops, British Columbia this 18th day of September, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WHITECAP DAKOTA FIRST NATION
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Whitecap Dakota First Nation Property Assessment Law, 2012*;

“First Nation” means the Whitecap Dakota First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Whitecap Dakota First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of September, 2018, at
Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of Two (2) members of Council.

Chief Darcy Bear

Councillor Dwayne Eagle

Councillor Dalyn Bear



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed value in:
1 Residential	9.1878
2 Multi-Unit Residential	11.455
3 Commercial and Industrial	10.7133



By-laws under the *Indian Act*

Règlements administratifs pris en vertu de la *Loi sur les Indiens*

First Nation By-laws approved by the Minister of Indigenous and Northern Affairs under Section 83, and By-laws enacted under Section 81 and Section 85.1 of the *Indian Act*

Règlements administratifs des premières nations approuvés par la ministre des Affaires autochtones et du Nord en vertu de l'article 83 de la *Loi sur les Indiens*, et règlements administratifs pris en vertu de l'article 81 et de l'article 85.1



**POLICY FOR
FIRST NATION PROPERTY ASSESSMENT BY-LAWS, 2018**

**PART I
PREAMBLE**

WHEREAS:

- A. Subsection 83(1) of the *Indian Act* recognizes First Nation jurisdiction to raise revenue through property tax;
- B. A Memorandum of Understanding between the First Nations Tax Commission and the Minister of Indian Affairs and Northern Development provides for the Commission to review and recommend section 83 by-laws for ministerial approval; and
- C. Policies are established by the Commission to further the policy objectives expressed in the Memorandum of Understanding, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues.

**PART II
PURPOSE**

This Policy sets out the requirements that must be met for First Nation property assessment by-laws enacted under subsection 83(1) of the Act. This Policy is used by the Commission in its review and recommendation for approval of First Nations' property assessment by-laws, pursuant to subsection 2.1 of the Memorandum of Understanding between the Commission and the Minister of Indian Affairs and Northern Development. The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. This Policy is intended to support a more comprehensive First Nation fiscal framework within Canada.

**PART III
AUTHORITY**

This Policy is established pursuant to subsection 1.2 of the Memorandum of Understanding between the Commission and the Minister of Indian Affairs and Northern Development.

**PART IV
APPLICATION**

This Policy applies to every property assessment by-law, including a by-law amending or repealing such a by-law, submitted to the Commission for review and recommendation pursuant to the Memorandum of Understanding.

**PART V
CITATION**

This Policy may be cited as the *Policy for First Nation Property Assessment By-laws, 2018*.

**PART VI
DEFINITIONS**

In this Policy:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations enacted under that Act;



- “agricultural properties” means an interest in land classified as “non-arable (range)” or “other agricultural” in Saskatchewan;
- “assessable property” means property that is subject to assessment under a By-law;
- “assessment” means a valuation and classification of interests in land;
- “Assessment Review Board” means an independent appeal body established by a First Nation to hear and determine assessment appeals;
- “assessment roll” means a list setting out interests in land and their assessed values for the purposes of taxation and includes a supplementary assessment roll and any amendments to the assessment roll;
- “By-law” means a property assessment by-law enacted under paragraph 83(1)(a) of the Act or a combined property assessment and taxation by-law enacted under paragraph 83(1)(a) of the Act;
- “chair” means a chair of the Assessment Review Board;
- “Commission” means the First Nations Tax Commission established under the *First Nations Fiscal Management Act*, S.C. 2005, c. 9;
- “complainant” means a person who commences an appeal of an assessment of assessable property;
- “Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;
- “First Nation” means a band as defined in subsection 2(1) the Act;
- “holder” means a person in lawful possession of an interest in land or a person who
- (a) is entitled, through a lease, licence or other legal means, to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “interest in land” or “property” means land or improvements, or both, in a reserve and, without limitation, may include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “Province” refers to the province in which the assessable property is situated;
- “reserve” means any land set apart for the use and benefit of a First Nation within the meaning of the Act; and
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting.

Except as otherwise provided in this Policy, words and expressions used in this Policy have the same meaning as in the Act.

PART VII

POLICIES RESPECTING PROCEDURAL AND GENERAL REQUIREMENTS

1. By-law Notification in Initial Taxation Year

1.1 Prior to enacting a By-law when entering into the initial year of property taxation, a First Nation must meet the requirements set out in this section in addition to other requirements set out in this Policy.

1.2 The Commission must be satisfied that potential taxpayers and other affected persons have been given notice of the First Nation’s intention to assume taxation jurisdiction on reserve lands in compliance with this Policy.

1.3 A First Nation should inform taxpayers and other affected persons of its intention to assume taxation



jurisdiction, including

- (a) First Nation members, to promote an understanding of real property taxation and its implications for the First Nation community;
- (b) taxpayers, to promote an understanding of the effect of taxation on their interests in reserve and resulting changes such as in rates and level and types of services;
- (c) members of Parliament and provincial legislative representatives, to enable them to respond to inquiries from constituents;
- (d) provincial and municipal governments, to inform them of potential changes in their tax bases and of any need for services; and
- (e) provincial assessment authorities if they would be affected by First Nation taxation.

1.4 If possible, First Nations should hold information meetings open to members, taxpayers and other affected persons respecting the First Nation's intention to assume taxation jurisdiction on reserve lands.

2. Services Provided by Other Jurisdictions

2.1 First Nations should initiate service agreement discussions with any local governments providing services on reserve in the year preceding the initial year of taxation to ensure the continuity of services and to enable both the First Nation and the local government to plan accordingly.

2.2 First Nations should consider entering into a protocol agreement with the adjacent local government to establish a framework for negotiating a service agreement.

3. Additional Requirements in British Columbia and Quebec First Nations

3.1 First Nations located in British Columbia that are undertaking property taxation for the first time must provide a certificate of taxation issued by the Province of British Columbia under the *Indian Self Government Enabling Act* (BC).

3.2 First Nations located in Quebec that are undertaking property taxation for the first time must provide a copy of any Order in Council issued by the Province of Quebec approving an agreement made between the First Nation and a municipality under section 14.8.1 of the *Municipal Code of Québec* or under section 29.10.1 of the *Cities and Towns Act*.

4. By-law Notice Requirements

4.1 The First Nation must follow the procedures set out in this section before enacting a By-law, including a by-law repealing or amending a By-law.

4.2 Council must, at least thirty (30) days before making a By-law,

- (a) publish notice of the proposed By-law on the *First Nations Gazette* website,
- (b) post the notice in a public place on its reserve lands, and
- (c) send a copy of the notice to the Commission;

4.3 The notice referenced in subsection 4.2 must

- (a) describe the proposed By-law,
- (b) state where a copy of the proposed By-law and any related documents may be obtained,
- (c) invite representations regarding the proposed By-law to be made, in writing, to the Council within thirty (30) days after the day stated in the notice, and
- (d) if Council is to review the By-law at a public meeting, state the time and place of the meeting.

4.4 The Council should consider any representations made by taxpayers before enacting the By-law.



4.5 The Commission may exempt a First Nation from the requirements in subsections 4.1 to 4.4 in respect of an amendment of a By-law if the Commission determines that the amendment is not significant.

5. By-law Submission Requirements

When submitting a By-law, First Nations must provide the Commission with the following additional documentation:

- (a) a description of taxable interests on reserve;
- (b) a description of consultation activities;
- (c) a list of services provided and the status of any service agreement negotiations;
- (d) a copy of the certificate referred to in subsection 3.1 or a copy of the Order in Council referred to in section 3.2, where applicable; and
- (e) any other information the First Nation considers relevant or that is requested by the Commission.

PART VIII

POLICIES RESPECTING THE FORM AND CONTENT OF BY-LAWS

6. Appointment of Assessor

The By-law must

- (a) provide for the appointment of an assessor to conduct assessments of assessable property in accordance with the By-law and such other duties as set out in the By-law; and
- (b) provide that any person carrying out valuations of assessable property must be qualified to assess real property for taxation purposes in the Province.

7. Assessment Dates

7.1 For those aspects of the assessment process that are set out in the Schedule to this Policy, the By-law must incorporate the corresponding dates or time frames in the Schedule, if any.

7.2 Where the Schedule does not provide a date or time frame but allows a First Nation to select a date to be set in its By-law, the By-law must set a fixed date for that aspect of the assessment process.

8. Assessment Classification

8.1 The By-law must

- (a) establish property classes for the purposes of assessment that are the same as those property classes established in the Province; and
- (b) require the assessor to classify properties by using the provincial classification rules for each property class.

8.2 As an exception to subsection 8.1, By-laws of First Nations located in British Columbia are not required to establish property class 3, supportive housing and property class 7, managed forest land.

8.3 As an exception to subsection 8.1, By-laws of First Nations located in Ontario are not required to establish the managed forests property class.

9. Assessment Method

9.1 For the purposes of assessing interests in land, the By-law must require the use of the

- (a) valuation methods, rates, rules and formulas established under provincial assessment legislation; and
- (b) assessment practices used in the Province for conducting assessments off the reserve, except where otherwise provided in the By-law.



9.2 Without limiting subsection 9.1,

(a) the By-law of a First Nation located in Manitoba must establish percentages of assessed value for each property class for which such a value is established by the Province, and must require the assessor to determine the portioned value of each property using the applicable percentages of assessed values established in the By-law; and

(b) the By-law of a First Nation located in Saskatchewan must establish percentages of assessed value for each property class for which such a value is established by the Province, and must require the assessor to determine the taxable assessment of each property by multiplying the fair value assessment by the applicable percentage of value established in the By-law.

9.3 Despite subsection 9.1, a By-law of a First Nation located in Saskatchewan must, for agricultural property taxed on the basis of the taxable area,

(a) direct the assessor to determine the taxable area; and

(b) provide that no valuation is required for the interest in land.

10. Assessment Roll

10.1 The By-law must provide for the completion of an annual assessment roll that contains a list of every interest in land liable to taxation or for which payments-in-lieu may be accepted by the Council.

10.2 As an exception to subsection 10.1, the By-law of a First Nation located in Quebec may provide for the completion of an assessment roll every three (3) years, or such other time frame as established or permitted by the Province.

10.3 The By-law must require the assessment roll to contain at least the following information, as applicable:

(a) the name and address of the holder of the property;

(b) a description of the property;

(c) the classification of the property;

(d) the assessed value by classification of the property;

(e) the total assessed value of the property;

(f) for a First Nation located in Manitoba, the portioned value of the property;

(g) for a First Nation located in Saskatchewan, the taxable assessment of the property; and

(h) for a First Nation located in provinces other than Manitoba and Saskatchewan, the total assessed value of the property liable to taxation.

10.4 The By-law must provide for

(a) certification of the assessment roll by the assessor that the assessment roll was completed in accordance with the By-law;

(b) delivery of the certified assessment roll by the assessor to the Council;

(c) inspection of the assessment roll by any person;

(d) a prohibition on using the information contained in the assessment roll for solicitation purposes; and



- (e) a procedure where holders can apply to have their name, address or other information about the holder omitted or obscured from the assessment roll for reasons of safety or the mental or physical health of the holder or a member of the holder's household.

11. Correction of Errors and Omissions

The By-law must provide for procedures for the correction by the assessor of errors and omissions in the assessment roll through the use of one or more of revised, amended or supplementary assessment rolls.

12. Assessment Notice

12.1 The By-law must provide for assessment notices to be delivered to all persons named on the assessment roll in respect of an assessable property.

12.2 The By-law must require an assessment notice to contain at least the following information:

- (a) the name and address of the holder of the property, as applicable;
- (b) a short legal description of the property;
- (c) the assessed value by classification of the property;
- (d) the taxable area of agricultural property, where indicated on the assessment roll for that property;
- (e) for First Nations located in Manitoba, the portioned value of the property;
- (f) for First Nations located in Saskatchewan, the taxable assessment of the property;
- (g) for First Nations located in provinces other than Manitoba and Saskatchewan, the total assessed value of the property liable to taxation;
- (h) the opportunity to make a request for reconsideration of the assessment by the assessor and the deadline for making such a request; and
- (i) the right to appeal the assessment to the Assessment Review Board, how to appeal and the deadline for an appeal.

13. Reconsideration

The By-law must include procedures for the reconsideration of an assessment by the assessor, which procedures must

- (a) allow a person named on the assessment roll in respect of an assessed property to request that the assessor reconsider the assessment of that assessable property;
- (b) provide for at least twenty-one (21) days after the date of delivery of an assessment notice for a person to request a reconsideration by the assessor;
- (c) set out the grounds for reconsideration;
- (d) require the assessor to complete the reconsideration within fourteen (14) days after the assessor receives a request for reconsideration and
 - (i) notify the person who made the request that the assessment is confirmed, or
 - (ii) where the assessor determines that the property should have been assessed differently, offer to modify the assessment; and
- (e) where the person who made the request agrees to a modification, provide for the assessor
 - (i) to amend the assessment roll,
 - (ii) to give notice of the amendment to the tax administrator and to all other persons who received an assessment notice in respect of the assessable property, and
 - (iii) where a notice of appeal has been given in respect of an assessable property, to give notice of



the amendment to the Assessment Review Board.

14. Assessment Appeals

14.1 The By-law must set out, at a minimum, the following grounds for appeal to the Assessment Review Board:

- (a) the assessed value of the assessed property;
- (b) the assessment classification of the assessed property;
- (c) the applicability of an exemption to the assessed property; and
- (d) an alleged error or omission in the assessment.

14.2 If the By-law provides for an administration fee for the filing of an assessment appeal, the fee must not exceed thirty dollars (\$30).

15. Assessment Review Board

15.1 The By-law must

- (a) set out the powers, duties and functions of the chair;
- (b) provide for the appointment of members of the Assessment Review Board by Council resolution and for fixed rates of remuneration and fixed terms of office of those members of not less than two (2) years; and
- (c) set out when and how members of the Assessment Review Board may be removed from office.

15.2 The By-law must establish practices and procedures for the conduct of Assessment Review Board hearings, including respecting

- (a) a party's right to be heard, have representation, present evidence and call witnesses;
- (b) the manner by which the Assessment Review Board may conduct a hearing; and
- (c) the evidentiary rules that apply during a hearing.

15.3 In establishing practices and procedures, the By-law may

- (a) provide for additional practices and procedures to be established in a practices and procedures manual approved by Council resolution; and
- (b) permit the Assessment Review Board to determine its own procedure during a hearing to the extent not inconsistent with the By-law.

15.4 The By-law must provide for, at a minimum, the complainant, the assessor and the holder of the assessable property (if other than the complainant) to be parties to the appeal.

15.5 The By-law must set out procedures for updating the assessment roll to reflect decisions of the Assessment Review Board.

16. Assessment Inspection

The By-law must include procedures for the inspection of assessable property that are consistent with procedures set out in the laws in respect of assessment inspections in the Province.

17. Confidentiality

The By-law must provide for the confidentiality of information and documents obtained by the tax administrator, assessor, the Assessment Review Board and any other person who has custody or control of records obtained or created under the By-law, except that disclosure may be made

- (a) in the course of administering the By-law or performing functions under it;



- (b) in proceedings before the Assessment Review Board or a court of law;
- (c) where a holder gives written authorization for his or her agent to obtain confidential information relating to a property; or
- (d) by Council to a third party for research (including statistical) purposes.

PART IX

REVOCATION AND COMING INTO FORCE

Revocation

The *Property Assessment By-law Policy* established and effective as of October 28, 2015 is revoked.

Coming into Force

This Policy is established and in effect as of August 1, 2018.

PART X

ENQUIRIES

All enquiries respecting this Policy should be directed to:

First Nations Tax Commission
321 – 345 Chief Alex Thomas Way
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

or

First Nation Tax Commission
202 – 190 O'Connor Street
Ottawa, ON K2P 2R3
Telephone: (613) 789-5000



SCHEDULE ASSESSMENT TIMELINES

British Columbia

Assessment valuation date:	July 1 of year before taxation year
Physical condition and permitted use date:	October 31 of year before taxation year
Assessment roll and notices date:	December 31 of year before taxation year, where the First Nation has appointed the BC Assessment Authority as the assessor, or January 31 of taxation year, where the First Nation has appointed an assessor other than the BC Assessment Authority.

Alberta

Assessment valuation date:	July 1 of year before taxation year
Physical condition and use date:	December 31 of year before taxation year
Assessment roll date:	a date set by the First Nation in its By-law
Assessment notice date:	a date set by the First Nation in its By-law

Saskatchewan

Base date for valuation:	as established by Assessment Management Agency from time to time
Physical condition and use date:	January 1 of taxation year
Assessment roll date:	April 1 of taxation year
Assessment notice date:	within fifteen (15) days of completion of assessment roll

Manitoba

Reference date for valuation:	as set by Province from time to time
Assessment roll date:	December 31 of year before taxation year
Assessment notice date:	a date set by the First Nation in its By-law

Ontario

Valuation date:	January 1 in preceding year, or as set by provincial regulation
Classification date:	June 30 of year before taxation year
Assessment roll date:	not later than second Tuesday following December 1 of year before taxation year
Assessment notice date:	no later than fourteen (14) days before assessment roll is completed



Quebec

Valuation and condition date:	July 1 of second fiscal year preceding first fiscal year for which assessment roll is made
Assessment roll date:	August 15 to September 15 of year before taxation year
Assessment notice date:	March 1 of taxation year

New Brunswick

Valuation date:	January 1 of year before taxation year
Assessment roll date:	December 31 of year before taxation year
Assessment notice date:	a date set by the First Nation in its By-law

Nova Scotia

Valuation date:	as set by Province from time to time
Physical condition and use date:	December 1 of year before taxation year
Assessment roll date:	December 31 of year before taxation year
Assessment notice date:	on completion of assessment roll by a date set by the First Nation in its By-law

Prince Edward Island

Valuation date:	as set by the First Nation in its By-law
Assessment roll date:	as set by the First Nation in its By-law
Assessment notice date:	fifth business day in May

Newfoundland & Labrador

Base date for valuation:	January 1 of every third year after 1996
Assessment roll date:	January 1 to September 30
Assessment notice date:	on completion and delivery of assessment roll by a date set by the First Nation in its By-law

Yukon Territory

Valuation date:	July 31 of year before taxation year
Assessment roll date:	November 15 of year before taxation year
Assessment notice:	immediately on return of corrected roll to collector by a date set by the First Nation in its By-law

Northwest Territories

Base year for valuation:	as set by territory from time to time
Assessment roll date:	October 31 of year before taxation year
Assessment notice date:	twenty-one (21) days after certified roll sent to taxing authority



Nunavut

Base year for valuation:	as set by territory from time to time
Assessment roll date:	October 31 of year before taxation year
Assessment notice date:	twenty-one (21) days after certified roll sent to taxing authority



POLITIQUE RELATIVE AUX RÈGLEMENTS ADMINISTRATIFS SUR L'ÉVALUATION FONCIÈRE DES PREMIÈRES NATIONS (2018)

PARTIE I PRÉAMBULE

ATTENDU :

- A. que le paragraphe 83(1) de la *Loi sur les Indiens* reconnaît le pouvoir des premières nations de percevoir des recettes au moyen de l'imposition foncière;
- B. que, en vertu du Protocole d'entente entre la Commission de la fiscalité des premières nations et le ministre des Affaires indiennes et du Nord canadien, la Commission est chargée d'examiner les règlements administratifs pris en vertu de l'article 83 de la Loi et de les recommander au ministre pour approbation;
- C. que les politiques sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques énoncés dans le Protocole d'entente, notamment pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider celles-ci à réaliser une croissance économique au moyen de la génération de recettes locales stables.

PARTIE II OBJET

La présente politique énonce les exigences que doivent respecter les règlements administratifs sur l'évaluation foncière des premières nations pris en vertu du paragraphe 83(1) de la Loi. La Commission se fonde sur cette politique pour examiner et recommander pour approbation les règlements administratifs sur l'évaluation foncière des premières nations, conformément au paragraphe 2.1 du Protocole d'entente entre la Commission et le ministre des Affaires indiennes et du Nord canadien.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. La présente politique vise à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

PARTIE III AUTORISATION

La présente politique est établie en vertu du paragraphe 1.2 du Protocole d'entente entre la Commission et le ministre des Affaires indiennes et du Nord canadien.

PARTIE IV APPLICATION

La présente politique s'applique aux règlements administratifs sur l'évaluation foncière, y compris les règlements administratifs modificatifs et abrogatifs, qui sont soumis à la Commission pour examen et recommandation dans le cadre du Protocole d'entente.

PARTIE V TITRE

La présente politique peut être citée sous le titre : *Politique relative aux règlements administratifs sur l'évaluation foncière des premières nations (2018)*.



PARTIE VI DÉFINITIONS

Les définitions qui suivent s'appliquent à la présente politique.

« bien foncier agricole » Intérêt foncier classé dans l'une ou l'autre des catégories « terres et améliorations non arables » et « autres terres et améliorations agricoles » en Saskatchewan.

« bien sujet à évaluation » Bien foncier assujéti à l'évaluation au titre du règlement administratif.

« Comité de révision des évaluations foncières » Organisme d'appel indépendant constitué par une première nation pour entendre et trancher les appels en matière d'évaluation.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9.

« conseil » S'entend au sens de « conseil de la bande » au paragraphe 2(1) de la Loi.

« détenteur » Personne qui est légalement en possession d'un intérêt foncier ou qui, selon le cas :

- a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;
- b) occupe de fait l'intérêt foncier;
- c) a des intérêts, titres ou droits sur l'intérêt foncier;
- d) est fiduciaire de l'intérêt foncier.

« évaluation » Estimation de la valeur et classification d'intérêts fonciers.

« intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.

« Loi » La *Loi sur les Indiens*, L.R.C. 1985, ch. I-5, ainsi que les règlements pris en vertu de cette loi.

« plaignant » Personne qui porte en appel l'évaluation d'un bien sujet à évaluation.

« première nation » Bande au sens du paragraphe 2(1) de la Loi.

« président » Le président du Comité de révision des évaluations foncières.

« province » Province dans laquelle est situé le bien sujet à évaluation.

« règlement administratif » Règlement administratif sur l'évaluation foncière pris en vertu de l'alinéa 83(1)a) de la Loi ou règlement administratif fusionné sur l'évaluation et l'imposition foncières pris en vertu de l'alinéa 83(1)a) de la Loi.

« réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la Loi.

« résolution » Motion adoptée et approuvée par une majorité des membres du conseil présents à une réunion dûment convoquée.

« rôle d'évaluation » Liste faisant état des intérêts fonciers et de leur valeur imposable établie aux fins de l'imposition foncière; s'entend en outre d'un rôle d'évaluation supplémentaire et des modifications apportées au rôle d'évaluation.

Sauf disposition contraire de la présente politique, les termes utilisés dans celle-ci s'entendent au sens de la Loi.



PARTIE VII

POLITIQUE SUR LES EXIGENCES PROCÉDURALES ET GÉNÉRALES

1. Préavis du règlement administratif pour la première année d'imposition

1.1 Avant de prendre son règlement administratif pour entreprendre sa première année d'imposition foncière, la première nation doit respecter les exigences énoncées au présent article en plus de se conformer aux autres exigences établies dans la présente politique.

1.2 La Commission doit être convaincue que les contribuables éventuels et autres personnes concernées ont eu un préavis de l'intention de la première nation d'exercer sa compétence en matière d'imposition foncière sur les terres de la réserve en conformité avec la présente politique.

1.3 La première nation doit informer les contribuables et autres personnes concernées de son intention d'exercer sa compétence en matière d'imposition foncière, y compris :

- a) les membres de la première nation, afin de favoriser la compréhension de l'imposition foncière et de ses répercussions pour la collectivité de la première nation;
- b) les contribuables, afin de favoriser la compréhension de l'effet de l'imposition foncière sur leurs intérêts dans la réserve et des changements qui en découleront, notamment en ce qui concerne les prix, le niveau et les types de services;
- c) les députés du Parlement et des assemblées législatives provinciales, afin de leur permettre de répondre aux demandes de renseignements émanant de leurs électeurs;
- d) les administrations provinciales et municipales, afin de les informer des modifications possibles de leur assiette fiscale et des besoins en matière de services;
- e) les autorités évaluatrices provinciales, si elles seront touchées par l'imposition foncière de la première nation.

1.4 Dans la mesure du possible, la première nation doit tenir des réunions d'information auxquelles sont invités les membres, les contribuables et autres personnes concernées afin de les mettre au courant de son intention d'exercer sa compétence en matière d'imposition foncière sur les terres de réserve.

2. Services offerts par d'autres administrations

2.1 Les premières nations doivent amorcer des discussions en vue de conclure des conventions de services avec les administrations locales qui offrent des services sur la réserve, au cours de l'année précédant la première année d'imposition, afin d'assurer la continuité des services et de permettre tant à la première nation qu'à l'administration locale de planifier en conséquence.

2.2 Les premières nations doivent envisager la possibilité de conclure un protocole d'entente avec l'administration locale voisine en vue d'établir un cadre pour la négociation d'une convention de services.

3. Exigences supplémentaires pour les premières nations en Colombie-Britannique et au Québec

3.1 Les premières nations situées en Colombie-Britannique qui mettent en œuvre un régime d'imposition foncière pour la première fois doivent fournir un certificat d'imposition délivré par la province de la Colombie-Britannique en vertu de la loi provinciale intitulée *Indian Self Government Enabling Act*.

3.2 Les premières nations situées au Québec qui mettent en œuvre un régime d'imposition foncière pour la première fois doivent fournir une copie du décret pris par la province de Québec qui approuve l'entente conclue entre la première nation et une municipalité en vertu de l'article 14.8.1 du *Code municipal du Québec* ou de l'article 29.10.1 de la *Loi sur les cités et villes*.



4. Exigences de préavis pour le règlement administratif

4.1 La première nation doit suivre les procédures énoncées au présent article avant de prendre son règlement administratif, y compris un règlement administratif modificatif ou abrogatif.

4.2 Le conseil doit, au moins trente (30) jours avant de prendre le règlement administratif :

- a) publier un préavis du projet de règlement administratif sur le site Web de la *Gazette des premières nations*;
- b) afficher le préavis dans un lieu public sur les terres de réserve de la première nation;
- c) transmettre une copie du préavis à la Commission.

4.3 Le préavis visé au paragraphe 4.2 doit :

- a) décrire la teneur du projet de règlement administratif;
- b) indiquer le lieu où peuvent être obtenus une copie du projet de règlement administratif et les documents connexes;
- c) inviter les intéressés à présenter par écrit au conseil, dans les trente (30) jours suivant la date qui y est indiquée, leurs observations sur le projet de règlement administratif;
- d) indiquer, le cas échéant, les date, heure et lieu de l'assemblée publique au cours de laquelle le conseil étudiera le projet de règlement administratif.

4.4 Avant de prendre son règlement administratif, le conseil doit tenir compte des observations présentées par les contribuables.

4.5 Dans le cas de la modification du règlement administratif, la Commission peut exempter la première nation des exigences prévues aux paragraphes 4.1 à 4.4 si elle estime que la modification n'est pas importante.

5. Exigences relatives aux documents à fournir

5.1 La première nation qui soumet un règlement administratif à la Commission doit lui fournir les documents supplémentaires suivants :

- a) une description des intérêts fonciers imposables situés dans la réserve;
- b) une description des consultations effectuées;
- c) la liste des services fournis et l'état des négociations relatives à toute convention de services;
- d) une copie du certificat visé au paragraphe 3.1 ou une copie du décret visé au paragraphe 3.2, s'il y a lieu;
- e) toute autre information que la Commission juge pertinente ou qu'elle demande.

PARTIE VIII

POLITIQUE CONCERNANT LA FORME ET LE CONTENU DES RÈGLEMENTS ADMINISTRATIFS

6. Nomination d'un évaluateur

Le règlement administratif doit :

- a) prévoir la nomination d'un évaluateur chargé de faire l'évaluation des biens sujets à évaluation conformément au règlement administratif et de remplir toute autre fonction prévue dans celui-ci;
- b) prévoir que toute personne qui évalue des biens sujets à évaluation doit posséder les qualifications requises pour faire l'évaluation de biens fonciers aux fins de l'imposition foncière dans la province.



7. Dates des évaluations

7.1 En ce qui concerne les aspects du processus d'évaluation mentionnés à l'annexe de la présente politique, le règlement administratif doit intégrer les dates ou les délais correspondants indiqués dans cette annexe, le cas échéant.

7.2 Si l'annexe ne précise pas de date ou de délai mais permet à une première nation de choisir une date à indiquer dans son règlement administratif, celui-ci doit établir une date fixe pour cet aspect du processus d'évaluation.

8. Classification aux fins d'évaluation

8.1 Le règlement administratif doit :

- a) établir des catégories de biens fonciers aux fins de l'évaluation qui sont les mêmes que celles établies par la province;
- b) exiger que l'évaluateur classe les biens fonciers en utilisant les règles de classification provinciales applicables à chaque catégorie de biens fonciers.

8.2 À titre d'exception au paragraphe 8.1, le règlement administratif d'une première nation située en Colombie-Britannique n'a pas à établir une catégorie 3 (Logements supervisés) ni une catégorie 7 (Forêts gérées) de biens fonciers.

8.3 À titre d'exception au paragraphe 8.1, le règlement administratif d'une première nation située en Ontario n'a pas à établir la catégorie des forêts aménagées.

9. Méthode d'évaluation

9.1 Aux fins de l'évaluation des intérêts fonciers, le règlement administratif doit exiger l'utilisation :

- a) des méthodes, taux, règles et formules d'évaluation établis sous le régime des lois provinciales relatives à l'évaluation foncière;
- b) des pratiques d'évaluation utilisées dans la province pour les évaluations faites à l'extérieur de la réserve, sauf disposition contraire prévue dans le règlement administratif.

9.2 Sans que soit limitée la portée du paragraphe 9.1 :

- a) le règlement administratif d'une première nation située au Manitoba doit prévoir les pourcentages de la valeur imposable de chaque catégorie de biens fonciers pour laquelle la province a établi une telle valeur et doit exiger que l'évaluateur détermine la valeur fractionnée de chaque bien foncier à l'aide des pourcentages applicables de la valeur imposable prévus dans le règlement administratif;
- b) le règlement administratif d'une première nation située en Saskatchewan doit prévoir les pourcentages de la valeur imposable de chaque catégorie de biens fonciers pour laquelle la province a établi une telle valeur et doit exiger que l'évaluateur détermine l'évaluation imposable de chaque bien foncier en multipliant la juste valeur selon l'évaluation par le pourcentage applicable de la valeur prévu dans le règlement administratif.

9.3 Malgré le paragraphe 9.1, le règlement administratif d'une première nation située en Saskatchewan doit, quant aux biens fonciers agricoles assujettis à l'impôt sur la base de la superficie imposable :

- a) exiger que l'évaluateur détermine la superficie imposable;
- b) préciser qu'aucune estimation de la valeur de l'intérêt foncier n'est requise.



10. Rôle d'évaluation

10.1 Le règlement administratif doit prévoir l'établissement d'un rôle d'évaluation annuel qui contient une liste de tous les intérêts fonciers assujettis à l'impôt ou pour lesquels le conseil peut accepter des paiements versés en remplacement d'impôts.

10.2 À titre d'exception au paragraphe 10.1, le règlement administratif d'une première nation située au Québec peut prévoir l'établissement d'un rôle d'évaluation tous les trois (3) ans ou à tout autre intervalle fixé ou permis par la province.

10.3 Le règlement administratif doit exiger que le rôle d'évaluation contienne au moins les renseignements applicables qui suivent :

- a) le nom et l'adresse du détenteur du bien foncier;
- b) une description du bien foncier;
- c) la classification du bien foncier;
- d) la valeur imposable selon la classification du bien foncier;
- e) la valeur imposable totale du bien foncier;
- f) dans le cas d'une première nation située au Manitoba, la valeur fractionnée du bien foncier;
- g) dans le cas d'une première nation située en Saskatchewan, l'évaluation imposable du bien foncier;
- h) dans le cas d'une première nation située dans une province autre que le Manitoba ou la Saskatchewan, la valeur imposable totale du bien foncier assujetti à l'impôt.

10.4 Le règlement administratif doit prévoir que :

- a) l'évaluateur doit certifier que le rôle d'évaluation a été établi conformément au règlement administratif;
- b) l'évaluateur doit remettre au conseil le rôle d'évaluation certifié;
- c) toute personne peut consulter le rôle d'évaluation;
- d) nul ne peut utiliser les renseignements contenus dans le rôle d'évaluation à des fins de sollicitation;
- e) les détenteurs peuvent, en suivant la procédure indiquée, demander que leur nom, adresse ou tout autre renseignement les concernant soit omis ou masqué dans le rôle d'évaluation pour des raisons de sécurité ou pour protéger leur santé physique ou mentale ou celle d'une personne résidant à leur domicile.

11. Correction des erreurs et omissions

Le règlement administratif doit prévoir des procédures permettant à l'évaluateur de corriger les erreurs et omissions dans le rôle d'évaluation au moyen d'un ou de plusieurs rôles d'évaluation révisés, modifiés ou supplémentaires.

12. Avis d'évaluation

12.1 Le règlement administratif doit prévoir l'envoi d'un avis d'évaluation à toutes les personnes dont le nom figure sur le rôle d'évaluation à l'égard d'un bien sujet à évaluation.



12.2 Le règlement administratif doit exiger que l'avis d'évaluation contienne au moins les renseignements suivants :

- a) le nom et l'adresse du détenteur du bien foncier;
- b) une brève description officielle du bien foncier;
- c) la valeur imposable selon la classification du bien foncier;
- d) la superficie imposable du bien foncier agricole, si elle est indiquée pour celui-ci sur le rôle d'évaluation;
- e) dans le cas d'une première nation située au Manitoba, la valeur fractionnée du bien foncier;
- f) dans le cas d'une première nation située en Saskatchewan, l'évaluation imposable du bien foncier;
- g) dans le cas d'une première nation située dans une province autre que le Manitoba ou la Saskatchewan, la valeur imposable totale du bien foncier assujetti à l'impôt;
- h) la possibilité de présenter une demande de réexamen de l'évaluation par l'évaluateur et le délai pour présenter cette demande;
- i) le droit d'en appeler de l'évaluation devant le Comité de révision des évaluations foncières, la façon d'en appeler et le délai pour interjeter un appel.

13. Réexamen

Le processus de réexamen prévu dans le règlement administratif doit :

- a) permettre à une personne dont le nom figure sur le rôle d'évaluation à l'égard d'un bien foncier évalué de demander que l'évaluateur réexamine l'évaluation de ce bien;
- b) accorder à l'intéressé un délai d'au moins vingt-et-un (21) jours après la date d'envoi d'un avis d'évaluation pour demander un réexamen par l'évaluateur;
- c) définir les motifs d'un réexamen;
- d) exiger que l'évaluateur effectue le réexamen dans les quatorze (14) jours après en avoir reçu la demande et, selon le cas :
 - (i) qu'il avise le demandeur que l'évaluation est confirmée,
 - (ii) s'il établit que le bien foncier aurait dû être évalué différemment, qu'il offre au demandeur de modifier l'évaluation;
- e) lorsque le demandeur est d'accord avec la modification, indiquer que l'évaluateur doit :
 - (i) modifier le rôle d'évaluation,
 - (ii) faire part de la modification à l'administrateur fiscal et aux autres personnes qui ont reçu l'avis d'évaluation relatif au bien sujet à évaluation,
 - (iii) si un avis d'appel a été déposé à l'égard du bien sujet à évaluation, donner avis de la modification au Comité de révision des évaluations foncières.

14. Appels en matière d'évaluation

14.1 Le règlement administratif doit prévoir au moins les motifs suivants pour interjeter appel devant le Comité de révision des évaluations foncières :

- a) la valeur imposable du bien foncier évalué;
- b) la classification attribuée au bien foncier évalué;



- c) l'applicabilité d'une exemption au bien foncier évalué;
- d) une prétendue erreur ou omission dans l'évaluation.

14.2 Si le règlement administratif prévoit des frais administratifs à payer pour le dépôt d'un appel en matière d'évaluation, ces frais ne peuvent excéder trente dollars (30 \$).

15. Comité de révision des évaluations foncières

15.1 Le règlement administratif doit :

- a) définir les pouvoirs et fonctions du président;
- b) prévoir la nomination des membres du Comité de révision des évaluations foncières par une résolution du conseil et les soumettre à des taux fixes de rémunération et à un mandat fixe d'au moins deux (2) ans;
- c) préciser quand et comment les membres du Comité de révision des évaluations foncières peuvent être révoqués.

15.2 Le règlement administratif doit établir des pratiques et procédures pour la tenue des audiences du Comité de révision des évaluations foncières, notamment en ce qui concerne :

- a) le droit d'une partie d'être entendue, d'être représentée, de soumettre des éléments de preuve et de convoquer des témoins;
- b) la manière dont le Comité de révision des évaluations foncières peut tenir une audience;
- c) les règles de preuve applicables pendant une audience.

15.3 Pour l'établissement des pratiques et procédures, le règlement administratif peut :

- a) prévoir des pratiques et procédures supplémentaires à définir dans un guide des pratiques et procédures approuvé par une résolution du conseil;
- b) permettre au Comité de révision des évaluations foncières d'établir ses propres procédures pendant une audience, dans la mesure où elles ne sont pas incompatibles avec le règlement administratif.

15.4 Le règlement administratif doit prévoir, à tout le moins, que le plaignant, l'évaluateur et le détenteur du bien sujet à évaluation (s'il n'est pas le plaignant) sont parties à l'appel.

15.5 Le règlement administratif doit prévoir une procédure de mise à jour du rôle d'évaluation afin de tenir compte des décisions du Comité de révision des évaluations foncières.

16. Inspection aux fins d'évaluation

Le règlement administratif doit prévoir des procédures pour l'inspection des biens sujets à évaluation, qui sont conformes aux procédures établies dans les lois de la province relatives à l'inspection aux fins d'évaluation.

17. Confidentialité

Le règlement administratif doit assurer la confidentialité des renseignements et des documents obtenus par l'administrateur fiscal, l'évaluateur, le Comité de révision des évaluations foncières et toute autre personne ayant la garde ou le contrôle de dossiers obtenus ou créés en vertu du règlement administratif; toutefois, ces renseignements et ces documents peuvent être communiqués :

- a) dans le cadre de l'application du règlement administratif ou de l'exercice de fonctions aux termes de celui-ci;
- b) dans le cadre d'une procédure devant le Comité de révision des évaluations foncières ou un tribunal judiciaire;



- c) lorsqu'un détenteur a autorisé par écrit son agent à obtenir des renseignements confidentiels concernant un bien foncier;
- d) par le conseil à un tiers à des fins de recherche, y compris la recherche statistique.

PARTIE IX

ABROGATION ET ENTRÉE EN VIGUEUR

Abrogation

La *Politique relative aux règlements administratifs sur l'évaluation foncière*, établie et entrée en vigueur le 28 octobre 2015, est abrogée.

Entrée en vigueur

La présente politique est établie et entre en vigueur le 1^{er} août 2018.

PARTIE X

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant la présente politique doivent être adressées à :

Commission de la fiscalité des premières nations
345, Chief Alex Thomas Way, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857

ou

Commission de la fiscalité des premières nations
190, rue O'Connor, bureau 202
Ottawa (Ontario) K2P 2R3
Téléphone : (613) 789-5000



ANNEXE

ÉCHÉANCIERS DES ÉVALUATIONS

Colombie-Britannique

Date de l'évaluation : le 1^{er} juillet de l'année précédant l'année d'imposition
État physique et date d'utilisation permise : le 31 octobre de l'année précédant l'année d'imposition
Dates du rôle et des avis d'évaluation : le 31 décembre de l'année précédant l'année d'imposition, si la première nation a désigné la BC Assessment Authority comme évaluateur; le 31 janvier de l'année d'imposition, si la première nation a désigné un évaluateur autre que la BC Assessment Authority

Alberta

Date de l'évaluation : le 1^{er} juillet de l'année précédant l'année d'imposition
État physique et date d'utilisation : le 31 décembre de l'année précédant l'année d'imposition
Date du rôle d'évaluation : la date fixée par la première nation dans son règlement administratif
Date de l'avis d'évaluation : la date fixée par la première nation dans son règlement administratif

Saskatchewan

Date de référence pour l'évaluation : la date fixée périodiquement par l'Assessment Management Agency
État physique et date d'utilisation : le 1^{er} janvier de l'année d'imposition
Date du rôle d'évaluation : le 1^{er} avril de l'année d'imposition
Date de l'avis d'évaluation : dans les quinze (15) jours suivant l'établissement du rôle d'évaluation

Manitoba

Date de référence pour l'évaluation : la date fixée périodiquement par la province
Date du rôle d'évaluation : le 31 décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation : la date fixée par la première nation dans son règlement administratif

Ontario

Date de l'évaluation : le 1^{er} janvier de l'année précédente ou la date fixée par la réglementation provinciale
Date de la classification : le 30 juin de l'année précédant l'année d'imposition
Date du rôle d'évaluation : au plus tard le deuxième mardi suivant le 1^{er} décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation : au moins quatorze (14) jours avant l'établissement du rôle d'évaluation



Québec

Date de l'évaluation et de l'état :	le 1 ^{er} juillet du deuxième exercice précédant le premier exercice pour lequel le rôle d'évaluation est établi
Date du rôle d'évaluation :	15 août au 15 septembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	le 1 ^{er} mars de l'année d'imposition

Nouveau-Brunswick

Date de l'évaluation :	le 1 ^{er} janvier de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	la date fixée par la première nation dans son règlement administratif

Nouvelle-Écosse

Date de l'évaluation :	la date fixée périodiquement par la province
État physique et date d'utilisation :	le 1 ^{er} décembre de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	après l'établissement du rôle d'évaluation, à la date fixée par la première nation dans son règlement administratif

Île-du-Prince-Édouard

Date de l'évaluation :	la date fixée par la première nation dans son règlement administratif
Date du rôle d'évaluation :	la date fixée par la première nation dans son règlement administratif
Date de l'avis d'évaluation :	le cinquième jour ouvrable de mai

Terre-Neuve-et-Labrador

Date de référence pour l'évaluation :	le 1 ^{er} janvier aux trois (3) ans après 1996
Date du rôle d'évaluation :	1 ^{er} janvier au 30 septembre
Date de l'avis d'évaluation :	après l'établissement et la remise du rôle d'évaluation, à la date fixée par la première nation dans son règlement administratif

Territoire du Yukon

Date de l'évaluation :	le 31 juillet de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	le 15 novembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	dès la remise du rôle corrigé au percepteur, à la date fixée par la première nation dans son règlement administratif



Territoires du Nord-Ouest

Année de référence pour l'évaluation :	telle qu'établie périodiquement par ce territoire
Date du rôle d'évaluation :	le 31 octobre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	vingt-et-un (21) jours après l'envoi du rôle certifié à l'autorité taxatrice

Nunavut

Année de référence pour l'évaluation :	telle qu'établie périodiquement par ce territoire
Date du rôle d'évaluation :	le 31 octobre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	vingt-et-un (21) jours après l'envoi du rôle certifié à l'autorité taxatrice



**POLICY FOR
FIRST NATION PROPERTY TAXATION BY-LAWS, 2018**

**PART I
PREAMBLE**

WHEREAS:

- A. Subsection 83(1) of the *Indian Act* recognizes First Nation jurisdiction to raise revenue through property tax;
- B. A Memorandum of Understanding between the First Nations Tax Commission and the Minister of Indian Affairs and Northern Development provides for the Commission to review and recommend section 83 by-laws for ministerial approval; and
- C. Policies are established by the Commission to further the policy objectives expressed in the Memorandum of Understanding, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues.

**PART II
PURPOSE**

This Policy sets out the requirements that should be met for First Nation property taxation by-laws enacted under subsection 83(1) of the Act. This Policy is used by the Commission in its review and recommendation for approval of First Nations' property taxation by-laws, pursuant to subsection 2.1 of the Memorandum of Understanding between the Commission and the Minister of Indian Affairs and Northern Development.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. This Policy is intended to support a more comprehensive First Nation fiscal framework within Canada.

**PART III
AUTHORITY**

This Policy is established pursuant to subsection 1.2 of the Memorandum of Understanding between the Commission and the Minister of Indian Affairs and Northern Development.

**PART IV
APPLICATION**

This Policy applies to every property taxation by-law, including a by-law amending or repealing such a by-law, submitted to the Commission for review and recommendation pursuant to the Memorandum of Understanding.

**PART V
CITATION**

This Policy may be cited as the *Policy for First Nation Property Taxation By-laws, 2018*.

**PART VI
DEFINITIONS**

In this Policy:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5 and the regulations enacted under that Act;



- “annual rates by-law” means a by-law enacted under paragraph 83(1)(a) of the Act that sets the rates of tax to be applied to the assessed value of each assessable property;
- “assessable property” means property that is subject to assessment under an assessment by-law;
- “assessment by-law” means a First Nation’s property assessment by-law enacted under paragraph 83(1)(a) of the Act;
- “Assessment Review Board” means an independent appeal body established by a First Nation to hear and determine assessment appeals;
- “By-law” means a property taxation by-law enacted under paragraph 83(1)(a) of the Act or a combined assessment and taxation by-law enacted under paragraph 83(1)(a) of the Act;
- “child” includes a child for whom a person stands in the place of a parent;
- “Commission” means the First Nations Tax Commission established under the *First Nations Fiscal Management Act*, S.C. 2005, c. 9;
- “Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;
- “expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;
- “First Nation” means a band as defined in subsection 2(1) the Act;
- “First Nation Corporation” means a corporation in which at least fifty percent (50%) of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;
- “holder” means a person in lawful possession of an interest in land or a person who
- (a) is entitled, through a lease, licence or other legal means, to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “interest in land” or “property” means land or improvements, or both, in a reserve and, without limitation, may include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “property class” means each of the categories of property established in a First Nation’s assessment by-law for the purposes of assessment and taxation;
- “Province” refers to the province in which the assessable property is situated;
- “reference jurisdiction” means a taxing jurisdiction, located adjacent to a First Nation, that is identified for the purpose of comparing a First Nation’s tax rates;
- “related individual” means, in respect of a member of the First Nation,
- (a) that member’s spouse, child, grandchild, great-grandchild, parent, grandparent, great-grandparent or guardian,
 - (b) the spouse of that member’s parent, grandparent, great-grandparent, child, grandchild or great-grandchild, or
 - (c) the child, grandchild, great-grandchild, parent, grandparent or great-grandparent of that member’s spouse;
- “reserve” means any land set apart for the use and benefit of a First Nation within the meaning of the Act;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;



- “spouse” includes a common law partner;
- “tax administrator” means a person appointed by Council to administer and enforce a By-law;
- “tax district” means a geographically defined area comprising all or portions of one or more reserves that is established for the purpose of setting tax rates;
- “tax notice” means a notice of taxes owing sent to a holder of taxable property under a By-law;
- “tax roll” means a list of persons liable to pay tax on taxable property;
- “taxable property” means a property that is subject to tax under a By-law;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” includes all taxes on interests in land imposed, levied, assessed or assessable under a By-law, and all penalties, interest and costs added to taxes under a By-law;
- “taxpayer” means a person liable for taxes in respect of taxable property; and
- “transition period” means the first five (5) years during which a First Nation implements taxation under a By-law.

Except as otherwise provided in this Policy, words and expressions used in this Policy have the same meaning as in the Act.

PART VII

POLICY

1. Appointment of Tax Administrator

- 1.1 The By-law must provide for the appointment by Council, by resolution, of a tax administrator to oversee the administration and enforcement of the By-law.
- 1.2 The By-law must provide that the tax administrator is responsible for the day-to-day management of the First Nation’s taxation account.

2. Tax Liability

- 2.1 The By-law must provide that
- (a) it applies to all interests in land in the reserve; and
 - (b) all interests in land in the reserve are subject to taxation unless exempted from taxation in accordance with the By-law.
- 2.2 The By-law must provide that taxes must be levied on each taxable property by applying the applicable tax rate against the assessed value of the taxable property, except as provided in subsection 2.3
- 2.3 If a First Nation wishes to establish a minimum amount of tax to be levied on taxable property in a property class, the By-law must provide that the First Nation may set a minimum tax in one or more property classes in its annual rates by-law each year.

3. Tax Districts

- 3.1 Where a First Nation wishes to have one (1) or more tax districts, the By-law must
- (a) establish each tax district; and
 - (b) describe the reserves and parts of reserves included in each district, using either a map or written description that clearly defines the geographical boundaries of the tax district.
- 3.2 A First Nation may only establish a tax district where necessary to create a fair taxation regime because the First Nation



- (a) has multiple reserves and one (1) or more of the reserves or parts of reserves have differing levels of servicing requirements or different reference jurisdictions; or
- (b) has a single reserve and one or more parts of the reserve has differing levels of servicing requirements or different reference jurisdictions.

4. Transition Period for Certain Taxing First Nations

4.1 Where a First Nation is implementing taxation for the first time and, in the year prior to making the By-law,

- (a) the interests in land that will be subject to taxation under the By-law were not subject to provincial taxation jurisdiction, and
- (b) the First Nation charged a fee for the provision of local services to holders of interests in land in all or certain property classes,

the By-law must include requirements for establishing tax rates during the transition period for those property classes that were subject to the fee referenced in paragraph (b), which requirements must comply with subsections 4.2 and 4.3.

4.2 Where subsection 4.1 applies to a First Nation, the By-law must require the First Nation to establish tax rates in each year of the transition period that

- (a) are based on annual budgeting for the provision of local services to taxpayers; or
- (b) will move incrementally towards establishing tax rates that are identical to the tax rates set by the reference jurisdiction.

4.3 Where a First Nation's By-law

- (a) applies paragraph 4.2(a), the By-law must include a list of the services to be provided, the estimated costs of the services, and the anticipated tax rates in each applicable property class in each year of the transition period; or
- (b) applies paragraph 4.2(b), the By-law must include a list of the services to be provided and the anticipated tax rates in each applicable property class in each year of the transition period.

5. Exemptions from Taxation

5.1 Where a First Nation wishes to provide for exemptions from property taxation under a By-law, those exemptions must be set out in the By-law.

5.2 Where exemptions from taxation are included in a By-law, the exemptions must be in respect of interests in land in one or more of the following categories:

- (a) an exemption for an interest in land held or occupied by the First Nation, a First Nation Corporation, or a member of the First Nation;
- (b) an exemption for an interest in land occupied as a residence by one (1) or more members of the First Nation and related individuals of those members and by no other persons; or
- (c) an exemption in a class of exemption used by local governments in the Province.

5.3 Where a Law provides an exemption under paragraph 5.2(a), the By-law must provide that where an interest in land is held by the First Nation, a First Nation Corporation or a member of the First Nation and is wholly occupied by a person who is not the First Nation, a First Nation Corporation or a member of the First Nation,

- (a) the exemption does not apply to the person who is not the First Nation, a First Nation Corporation or a member of the First Nation;



- (b) that person is responsible for the taxes levied in respect of the interest in land; and
- (c) the taxes are a liability only on that person.

5.4 Where a By-law provides an exemption under paragraph 5.2(a), the By-law must provide that where an interest in land is occupied by the First Nation, a First Nation Corporation or a member of the First Nation and is also occupied by a person who is not the First Nation, a First Nation Corporation or a member of the First Nation,

- (a) the exemption does not apply to the person who is not the First Nation, a First Nation Corporation or a member of the First Nation;
- (b) that person is responsible for the taxes levied in respect of that person's proportionate occupation of the interest in land; and
- (c) the taxes are a liability only on that person.

6. Grants and Tax Abatement

6.1 Where a By-law provides for a granting program, the By-law must

- (a) set out the objectives of the program, which must relate to a community purpose or goal;
- (b) set out the qualifying criteria for the program;
- (c) provide that the grant
 - (i) may be given only to a holder of property that is taxable in the current taxation year,
 - (ii) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements or offsets, and
 - (iii) must be used only for the purposes of paying the taxes owing on the property in the current taxation year; and
- (d) provide that Council will in each taxation year determine all grants that will be given and authorize those grants in an expenditure by-law.

6.2 The By-law may provide for a form of tax abatement only where it is the same type and the same amount or percentage amount of abatement that is provided by the Province.

6.3 Where a By-law provides for tax abatement, the qualifying requirements must be set out in the By-law, and the amount of abatements given must be shown annually in the annual expenditure by-law.

7. Reserve Funds

7.1 If a First Nation wishes to establish a reserve fund,

- (a) the By-law must include the provisions set out in this section; and
- (b) each reserve fund must be established in an expenditure by-law.

7.2 The By-law must include the following provisions respecting the use of reserve funds:

- (a) except as authorized in the By-law, money in a reserve fund and interest earned on it must be used only for the purpose for which the reserve fund was established;
- (b) Council may, by expenditure by-law,
 - (i) transfer moneys in a capital purpose reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed,
 - (ii) transfer money in a non-capital purpose reserve fund to another reserve fund or account,



(iii) borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund; and

(c) all payments into a reserve fund and all expenditures from a reserve fund must be authorized by an expenditure by-law.

7.3 Where a By-law provides for the investing of moneys in a reserve fund that are not immediately required, it must allow for investment only in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

8. Tax Payments

8.1 The By-law must

- (a) provide for the date on which taxes are due and payable; and
- (b) set out the acceptable forms of payment and where payment must be made, if applicable.

8.2 Where the By-law provides for tax payments by instalments, the By-law must set out

- (a) how a taxpayer may apply to pay taxes by instalments;
- (b) the due date for each instalment;
- (c) how each instalment amount will be calculated;
- (d) any consequences of failing to pay an instalment by the instalment due date; and
- (e) any penalties or interest that will be levied on unpaid instalment payments and when such charges will be imposed.

8.3 The By-law may require taxpayers to make an interim tax payment before the First Nation establishes its annual tax rates, provided the First Nation is located in a Province that permits interim tax levies in the provincial property taxation regime.

8.4 Where a By-law requires an interim tax payment, the By-law must set out

- (a) the date on which the interim payment is due and payable;
- (b) the calculation of the interim payment amount based on a specified percentage of the property taxes levied on a property in the previous taxation year;
- (c) the interim tax payment percentage for each property class;
- (d) that the interim tax payment will be applied towards the total taxes owing for that taxation year; and
- (e) any penalties or interest that will be levied on an unpaid interim tax payment and when such charges will be imposed.

8.5 The percentages required by paragraph 8.4(c) must not exceed the percentages permitted under the applicable legislation in the Province in which the First Nation is located.



9. Tax Roll and Tax Notices

9.1 The By-law must provide for the tax administrator to create a tax roll each year by a date set out in the By-law.

9.2 The By-law must require the tax administrator to mail a tax notice in each year by a date set out in the By-law that is at least thirty (30) days before the date that any taxes are due.

9.3 The By-law must require the tax administrator to mail a tax notice to

- (a) each holder of an interest in land subject to tax; and
- (b) each person whose name appears on the tax roll in respect of a taxable property.

9.4 The By-law must require a tax notice to contain at least the following information:

- (a) a description of the property;
- (b) the taxes imposed under the By-law for the current taxation year, or the interim payment amount owing, as applicable;
- (c) when penalties will be added if taxes are not paid;
- (d) any unpaid taxes, penalties, interest and costs in respect of the property; and
- (e) where payment must be made, the manner of payment, and the date or dates the taxes are due, including due dates for any interim tax payments and instalment tax payments.

9.5 The By-law must provide for the mailing of amended tax notices where the tax roll is amended to reflect an amended, revised or supplementary assessment roll.

10. Tax Refunds

10.1 The By-law must set out procedures for providing refunds to taxpayers and the circumstances under which refunds will be given, and must include at least the following provisions:

- (a) a refund of excess taxes paid where a change in the assessment results in a reduction of taxes for a property; and
- (b) payment of interest at a rate of two percent (2%) below the prime lending rate of the principal banker to the First Nation on the fifteenth day of the month immediately preceding the calculation of the interest for the following three (3) month period.

10.2 Notwithstanding subsection 10.1, the By-law may provide that excess taxes be applied as a credit on account of taxes or other unpaid amounts due to the First Nation.

11. Penalties and Interest

11.1 Where the By-law provides for a penalty to be imposed in respect of unpaid taxes, the By-law must set out

- (a) the manner in which the penalty will be calculated;
- (b) the amount of the penalty, which must not exceed ten percent (10%) of the amount of the unpaid taxes; and
- (c) the date on which the penalty will be imposed if taxes remain unpaid.

11.2 Where a By-law provides for interest to be charged in respect of unpaid taxes, the By-law must set out

- (a) the manner in which interest will be calculated; and
- (b) the rate of interest, which must not exceed fifteen percent (15%) per year.



12. Enforcement

12.1 The By-law must set out the enforcement measures that may be taken by the First Nation to collect unpaid taxes.

12.2 If the First Nation wishes to recover its costs of enforcement, the By-law must set out the types of costs and how the amounts are determined.

13. Confidentiality

The By-law must provide for the confidentiality of information and documents obtained by the tax administrator, assessor, the Assessment Review Board and any other person who has custody or control of records obtained or created under the By-law, except that disclosure may be made

- (a) in the course of administering the By-law or performing functions under it;
- (b) in proceedings before the Assessment Review Board or a court of law;
- (c) where a holder gives written authorization for his or her agent to obtain confidential information relating to a property;
- (d) by the tax administrator to a third party for research (including statistical) purposes, provided the information or documents do not include any information that is in an individually identifiable form; or
- (e) by Council to a third party for research (including statistical) purposes.

14. Procedural Requirements

The requirements set out in Part VII of the *Commission Policy for First Nation Property Assessment By-laws, 2018*, apply to every By-law, including a by-law amending or repealing such a By-law, and a First Nation must meet those requirements in addition to the requirements set out in this Policy.

PART VIII

REVOCATION AND COMING INTO FORCE

Revocation

The *Property Taxation By-law Policy* established and effective as of June 28, 2017 is revoked.

Coming into Force

This Policy is established and in effect as of August 1, 2018.

PART IX

ENQUIRIES

All enquiries respecting this Policy should be directed to:

First Nations Tax Commission
321 – 345 Chief Alex Thomas Way
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

or

First Nation Tax Commission
202 – 190 O'Connor Street
Ottawa, ON K2P 2R3
Telephone: (613) 789-5000



POLITIQUE RELATIVE AUX RÈGLEMENTS ADMINISTRATIFS SUR L'IMPOSITION FONCIÈRE DES PREMIÈRES NATIONS (2018)

PARTIE I PRÉAMBULE

ATTENDU :

- A. que le paragraphe 83(1) de la *Loi sur les Indiens* reconnaît le pouvoir des premières nations de percevoir des recettes au moyen de l'imposition foncière;
- B. que, en vertu du Protocole d'entente entre la Commission de la fiscalité des premières nations et le ministre des Affaires indiennes et du Nord canadien, la Commission est chargée d'examiner les règlements administratifs pris en vertu de l'article 83 de la Loi et de les recommander au ministre pour approbation;
- C. que les politiques sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques énoncés dans le Protocole d'entente, notamment pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider celles-ci à réaliser une croissance économique au moyen de la génération de recettes locales stables.

PARTIE II OBJET

La présente politique énonce les exigences que doivent respecter les règlements administratifs sur l'imposition foncière des premières nations pris en vertu du paragraphe 83(1) de la Loi. La Commission se fonde sur cette politique pour examiner et recommander pour approbation les règlements administratifs sur l'imposition foncière des premières nations, conformément au paragraphe 2.1 du Protocole d'entente entre la Commission et le ministre des Affaires indiennes et du Nord canadien.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. La présente politique vise à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

PARTIE III AUTORISATION

La présente politique est établie en vertu du paragraphe 1.2 du Protocole d'entente entre la Commission et le ministre des Affaires indiennes et du Nord canadien.

PARTIE IV APPLICATION

La présente politique s'applique aux règlements administratifs sur l'imposition foncière, y compris les règlements administratifs modificatifs et abrogatifs, qui sont soumis à la Commission pour examen et recommandation dans le cadre du Protocole d'entente.

PARTIE V TITRE

La présente politique peut être citée sous le titre : *Politique relative aux règlements administratifs sur l'imposition foncière des premières nations (2018)*.



PARTIE VI

DÉFINITIONS

Les définitions qui suivent s'appliquent à la présente politique.

« administrateur fiscal » La personne responsable de l'application et du contrôle d'application du règlement administratif, qui est nommée par le conseil.

« année d'imposition » L'année civile à laquelle s'applique un rôle d'évaluation aux fins de l'imposition foncière.

« avis d'imposition » Avis des impôts exigibles qui est envoyé au détenteur d'un bien imposable aux termes du règlement administratif.

« bien imposable » Bien foncier assujéti à l'impôt au titre du règlement administratif.

« bien sujet à évaluation » Bien foncier assujéti à l'évaluation au titre d'un règlement administratif sur l'évaluation foncière.

« catégorie de biens fonciers » Chacune des catégories de biens fonciers établies par le règlement administratif sur l'évaluation foncière d'une première nation aux fins de l'évaluation et de l'imposition foncières.

« Comité de révision des évaluations foncières » Organisme d'appel indépendant constitué par une première nation pour entendre et trancher les appels en matière d'évaluation.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9.

« conseil » S'entend au sens de « conseil de la bande » au paragraphe 2(1) de la Loi.

« contribuable » Personne assujéti aux impôts sur un bien imposable.

« détenteur » Personne qui est légalement en possession d'un intérêt foncier ou qui, selon le cas :

- a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;
- b) occupe de fait l'intérêt foncier;
- c) a des intérêts, titres ou droits sur l'intérêt foncier;
- d) est fiduciaire de l'intérêt foncier.

« district fiscal » Secteur géographique déterminé – comportant la totalité ou des parties d'une ou de plusieurs réserves – qui est établi aux fins de la fixation des taux d'imposition.

« enfant » Vise notamment un enfant pour lequel une personne tient lieu de père ou de mère.

« époux » Est assimilé à l'époux le conjoint de fait.

« impôts » Vise notamment tous les impôts sur les intérêts fonciers qui sont imposés, prélevés, évalués ou évaluables en vertu du règlement administratif, ainsi que tous les intérêts, pénalités et frais ajoutés aux impôts en vertu du règlement administratif.

« intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.

« Loi » La *Loi sur les Indiens*, L.R.C. 1985, ch. I-5, ainsi que les règlements pris en vertu de cette loi.

« période de transition » S'entend des cinq (5) premières années durant lesquelles une première nation met en œuvre l'imposition foncière en vertu du règlement administratif.



- « personne apparentée » S'entend, à l'égard d'un membre de la première nation, de l'une ou l'autre des personnes suivantes :
- a) son époux, son enfant, son petit-enfant, son arrière-petit-enfant, son père, sa mère, son grand-père, sa grand-mère, son arrière-grand-père, son arrière-grand-mère ou son tuteur;
 - b) l'époux de sa mère, de son père, de son grand-père, de sa grand-mère, de son arrière-grand-père, de son arrière-grand-mère, de son enfant, de son petit-enfant ou de son arrière-petit-enfant;
 - c) l'enfant, le petit-enfant, l'arrière-petit-enfant, le père, la mère, le grand-père, la grand-mère, l'arrière-grand-père ou l'arrière-grand-mère de l'époux de ce membre.
- « première nation » Bande au sens du paragraphe 2(1) de la Loi.
- « province » Province dans laquelle est situé le bien sujet à évaluation.
- « règlement administratif » Règlement administratif sur l'imposition foncière pris en vertu de l'alinéa 83(1)a) de la Loi ou règlement administratif fusionné sur l'évaluation et l'imposition foncières pris en vertu de l'alinéa 83(1)a) de la Loi.
- « règlement administratif annuel sur les taux d'imposition » Règlement administratif pris en vertu de l'alinéa 83(1)a) de la Loi, qui fixe les taux d'imposition à appliquer à la valeur imposable de chaque bien sujet à évaluation.
- « règlement administratif sur les dépenses » Règlement administratif pris en vertu du paragraphe 83(2) de la Loi.
- « règlement administratif sur l'évaluation foncière » Règlement administratif sur l'évaluation foncière d'une première nation pris en vertu de l'alinéa 83(1)a) de la Loi.
- « réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la Loi.
- « résolution » Motion adoptée et approuvée par une majorité des membres du conseil présents à une réunion dûment convoquée.
- « rôle d'imposition » Liste des personnes tenues de payer des impôts sur un bien imposable.
- « société de la première nation » Société dont au moins cinquante pour cent (50 %) des actions sont détenues en fiducie pour le compte de la première nation ou de tous les membres de celle-ci.
- « territoire de référence » Administration taxatrice voisine d'une première nation qui est désignée aux fins de la comparaison des taux d'imposition de cette dernière.
- Sauf disposition contraire de la présente politique, les termes utilisés dans celle-ci s'entendent au sens de la Loi.

PARTIE VII

POLITIQUE

1. Nomination d'un administrateur fiscal

1.1 Le règlement administratif doit prévoir la nomination par le conseil, par voie de résolution, d'un administrateur fiscal chargé de surveiller l'application et le contrôle d'application du règlement administratif.

1.2 Le règlement administratif doit prévoir que l'administrateur fiscal est responsable de la gestion quotidienne du compte d'impôts fonciers de la première nation.

2. Assujettissement à l'impôt

2.1 Le règlement administratif doit prévoir :

- a) qu'il s'applique à tous les intérêts fonciers dans la réserve;



b) que tous les intérêts fonciers dans la réserve sont assujettis à l'impôt, sauf s'ils en sont exemptés en conformité avec le règlement administratif.

2.2 Le règlement administratif doit prévoir que l'impôt est prélevé sur chaque bien imposable par application du taux d'imposition en vigueur à la valeur imposable du bien, sauf dans le cas prévu au paragraphe 2.3.

2.3 Si une première nation souhaite fixer un montant d'impôt minimum à prélever sur les biens imposables d'une catégorie de biens fonciers, le règlement administratif doit prévoir que la première nation peut chaque année fixer un impôt minimum pour une ou plusieurs catégories de biens fonciers dans son règlement administratif annuel sur les taux d'imposition.

3. Districts fiscaux

3.1 Lorsqu'une première nation souhaite avoir un (1) ou plusieurs districts fiscaux, le règlement administratif doit :

- a) établir chaque district fiscal;
- b) donner une description des réserves et des parties de réserve comprises dans chaque district fiscal, qui est accompagnée d'une carte ou d'un texte écrit qui définit clairement les limites géographiques du district fiscal.

3.2 Une première nation ne peut établir un district fiscal que si cela est nécessaire pour créer un régime d'imposition équitable parce qu'elle a, selon le cas :

- a) de multiples réserves et qu'une ou plusieurs réserves ou parties de réserve ont des besoins différents en matière de services ou des territoires de référence différents;
- b) une seule réserve et qu'une ou plusieurs parties de la réserve ont des besoins différents en matière de services ou des territoires de référence différents.

4. Période de transition pour certaines premières nations taxatrices

4.1 Lorsqu'une première nation met en œuvre l'imposition foncière pour la première fois et que, dans l'année précédant la prise du règlement administratif :

- a) d'une part, les intérêts fonciers à assujettir à l'impôt selon le règlement administratif n'étaient pas soumis au régime d'imposition provincial,
- b) d'autre part, elle imposait des frais pour la prestation des services locaux aux détenteurs d'intérêts fonciers de toutes les catégories de biens fonciers ou de certaines d'entre elles,

le règlement administratif doit énoncer les exigences à respecter pour fixer, pendant la période de transition, les taux d'imposition applicables aux catégories de biens fonciers assujetties aux frais visés à l'alinéa b), lesquelles exigences doivent être conformes aux paragraphes 4.2 et 4.3.

4.2 Lorsque le paragraphe 4.1 s'applique à une première nation, son règlement administratif doit exiger que celle-ci fixe, à chaque année de la période de transition, des taux d'imposition qui :

- a) soit sont fondés sur le budget annuel relatif à la prestation des services locaux aux contribuables;
- b) soit augmenteront graduellement vers des taux d'imposition identiques à ceux fixés par le territoire de référence.

4.3 Lorsque le règlement administratif d'une première nation :

- a) met en application l'alinéa 4.2a), il doit donner la liste des services à fournir et indiquer les coûts estimatifs des services et les taux d'imposition anticipés dans chaque catégorie de biens fonciers applicable pour chaque année de la période de transition;



b) met en application l'alinéa 4.2b), il doit donner la liste des services à fournir et les taux d'imposition anticipés dans chaque catégorie de biens fonciers applicable pour chaque année de la période de transition.

5. Exemptions d'impôts

5.1 Lorsqu'une première nation souhaite prévoir des exemptions de l'imposition foncière dans le cadre du règlement administratif, ces exemptions doivent être énoncées dans ce règlement.

5.2 Lorsque le règlement administratif prévoit des exemptions d'impôts, il doit s'agir d'exemptions visant des intérêts fonciers de l'une ou plusieurs des catégories suivantes :

- a) exemption visant un intérêt foncier détenu ou occupé par la première nation, une société de la première nation ou un membre de la première nation;
- b) exemption visant un intérêt foncier occupé comme résidence par un (1) ou plusieurs membres de la première nation et des personnes apparentées à ceux-ci, et par nulle autre personne;
- c) exemption faisant partie d'une catégorie d'exemptions utilisée par des administrations locales dans la province.

5.3 Le règlement administratif qui prévoit l'exemption visée à l'alinéa 5.2a) doit préciser que si l'intérêt foncier en cause est détenu par la première nation, une société de la première nation ou un membre de la première nation et qu'il est entièrement occupé par une personne qui n'est ni la première nation ni une société de la première nation ni un membre de la première nation :

- a) l'exemption ne s'applique pas à la personne qui occupe l'intérêt foncier;
- b) cette personne est responsable de payer les impôts qui sont imposés sur l'intérêt foncier;
- c) la responsabilité de payer ces impôts incombe uniquement à cette personne.

5.4 Le règlement administratif qui prévoit l'exemption visée à l'alinéa 5.2a) doit préciser que si l'intérêt foncier est occupé par la première nation, une société de la première nation ou un membre de la première nation et qu'il est aussi occupé par une personne qui n'est ni la première nation ni une société de la première nation ni un membre de la première nation :

- a) l'exemption ne s'applique pas à cette personne;
- b) cette personne est responsable de payer les impôts imposés relativement à son occupation proportionnelle de l'intérêt foncier;
- c) la responsabilité de payer ces impôts incombe uniquement à cette personne.

6. Subventions et abattement fiscal

6.1 Lorsque le règlement administratif prévoit un programme de subventions, il doit :

- a) énoncer les objectifs du programme, lesquels doivent se rapporter à une fin ou un but communautaire;
- b) établir les critères d'admissibilité au programme;
- c) préciser que la subvention :
 - (i) ne peut être accordée qu'au détenteur d'un bien foncier qui est imposable pendant l'année d'imposition en cours,
 - (ii) doit être d'un montant égal ou inférieur aux impôts payables sur le bien foncier pendant l'année d'imposition en cours, moins tous autres abattements, subventions ou compensations,
 - (iii) ne peut être utilisée que pour le paiement des impôts exigibles sur le bien foncier pendant l'année d'imposition en cours;



d) prévoir que le conseil déterminera à chaque année d'imposition quelles subventions seront accordées et autorisera ces subventions dans le règlement administratif sur les dépenses de cette année.

6.2 Le règlement administratif ne peut prévoir un abattement fiscal que s'il s'agit du même type et du même pourcentage ou montant d'abattement que celui offert par la province.

6.3 Lorsque le règlement administratif prévoit un abattement fiscal, les conditions d'admissibilité à celui-ci doivent être énoncées dans ce règlement et le montant des abattements accordés doit être indiqué chaque année dans le règlement administratif annuel sur les dépenses.

7. Fonds de réserve

7.1 Si une première nation souhaite constituer un fonds de réserve :

- a) le règlement administratif doit comporter les dispositions énoncées au présent article;
- b) chaque fonds de réserve doit être constitué par un règlement administratif sur les dépenses.

7.2 Le règlement administratif doit comporter les dispositions suivantes concernant l'utilisation des fonds de réserve :

- a) sauf autorisation contraire prévue dans ce règlement, les sommes versées dans un fonds de réserve et les intérêts qu'elles rapportent ne peuvent être utilisés que pour les fins auxquelles le fonds de réserve a été constitué;
- b) le conseil peut, par un règlement administratif sur les dépenses :
 - (i) transférer des sommes d'un fonds de réserve pour immobilisations à un autre fonds de réserve ou à un compte seulement lorsque tous les projets pour lesquels a été constitué le fonds de réserve ont été achevés,
 - (ii) transférer des sommes d'un fonds de réserve non destiné aux immobilisations à un autre fonds de réserve ou à un compte,
 - (iii) emprunter des sommes sur un fonds de réserve lorsque ces sommes ne sont pas immédiatement nécessaires, à la condition que la première nation rembourse les sommes empruntées plus les intérêts sur celles-ci à un taux égal ou supérieur au taux préférentiel fixé périodiquement par la banque principale de la première nation, au plus tard à la date où les sommes sont requises pour les fins auxquelles le fonds de réserve a été constitué;
- c) tous les versements effectués à un fonds de réserve et toutes les dépenses engagées sur ce fonds doivent être autorisés par un règlement administratif sur les dépenses.

7.3 Lorsque le règlement administratif prévoit l'investissement des sommes versées dans un fonds de réserve qui ne sont pas immédiatement nécessaires, il ne peut autoriser leur investissement que dans l'un ou plusieurs des placements suivants :

- a) les valeurs mobilières du Canada ou d'une province;
- b) les valeurs mobilières garanties, en capital et intérêts, par le Canada ou une province;
- c) les valeurs mobilières d'une administration financière municipale ou de l'Administration financière des premières nations;
- d) les investissements garantis par une banque, une société de fiducie ou une caisse d'épargne et de crédit;
- e) les dépôts dans une banque ou une société de fiducie au Canada ou les titres non participatifs ou les parts sociales d'une caisse d'épargne et de crédit.



8. Paiements d'impôts

8.1 Le règlement administratif doit :

- a) prévoir la date à laquelle les impôts sont exigibles;
- b) préciser les modes de paiement acceptables et l'endroit où les paiements doivent être faits, s'il y a lieu.

8.2 Lorsque le règlement administratif prévoit le paiement des impôts par acomptes provisionnels, il doit préciser :

- a) la procédure à suivre par le contribuable pour demander de payer les impôts par acomptes provisionnels;
- b) la date d'échéance de chaque acompte provisionnel;
- c) le mode de calcul du montant de chaque acompte provisionnel;
- d) les conséquences du défaut de payer un acompte provisionnel à la date d'échéance;
- e) les pénalités ou les intérêts qui seront imposés, le cas échéant, sur les acomptes provisionnels en souffrance et le moment où ils seront imposés.

8.3 Le règlement administratif peut exiger que les contribuables versent un paiement provisoire d'impôts avant que la première nation établisse ses taux d'imposition annuels, pourvu que cette dernière soit située dans une province qui autorise les prélèvements provisoires d'impôts dans le cadre du régime provincial d'imposition foncière.

8.4 Lorsque le règlement administratif exige le versement d'un paiement provisoire d'impôts, il doit préciser :

- a) la date d'échéance du paiement provisoire;
- b) le mode de calcul du montant du paiement provisoire, lequel est fondé sur un pourcentage déterminé des impôts prélevés sur un bien foncier au cours de l'année d'imposition précédente;
- c) le pourcentage applicable à chacune des catégories de biens fonciers que représente le paiement provisoire d'impôts;
- d) la mention que le paiement provisoire sera déduit du montant total des impôts exigibles pour l'année d'imposition en cours;
- e) les pénalités ou les intérêts qui seront imposés, le cas échéant, sur tout paiement provisoire en souffrance et le moment où ils seront imposés.

8.5 Les pourcentages visés à l'alinéa 8.4c) ne peuvent dépasser les pourcentages autorisés sous le régime des lois applicables de la province où est située la première nation.

9. Rôle et avis d'imposition

9.1 Le règlement administratif doit prévoir l'établissement d'un rôle d'imposition par l'administrateur fiscal chaque année, au plus tard à la date qui y est précisée.

9.2 Le règlement administratif doit exiger que l'administrateur fiscal envoie un avis d'imposition par la poste chaque année au plus tard à la date qui y est précisée, laquelle est d'au moins trente (30) jours avant la date à laquelle les impôts sont exigibles.

9.3 Le règlement administratif doit exiger que l'administrateur fiscal envoie un avis d'imposition par la poste à :

- a) chaque détenteur d'un intérêt foncier assujéti à l'impôt;
- b) chaque personne dont le nom figure sur le rôle d'imposition à l'égard d'un bien imposable.



9.4 Le règlement administratif doit exiger que l'avis d'imposition contienne au moins les renseignements suivants :

- a) une description du bien foncier;
- b) le montant des impôts prélevés en vertu du règlement administratif pour l'année d'imposition en cours ou le montant du paiement provisoire à verser, selon le cas;
- c) la date où des pénalités seront ajoutées si les impôts ne sont pas payés;
- d) tous les impôts impayés, pénalités, intérêts et frais se rapportant au bien foncier;
- e) lorsqu'un paiement doit être fait, le mode de paiement et la date ou les dates auxquelles les impôts sont exigibles, y compris les dates d'échéance des paiements provisoires d'impôts et des acomptes provisionnels, le cas échéant.

9.5 Le règlement administratif doit prévoir l'envoi par la poste d'avis d'imposition modifiés dans les cas où le rôle d'imposition est modifié pour tenir compte d'un rôle d'évaluation modifié, révisé ou supplémentaire.

10. Remboursements d'impôts

10.1 Le règlement administratif doit prévoir les procédures applicables aux remboursements d'impôts accordés aux contribuables et les circonstances dans lesquelles des remboursements sont accordés, et il doit comporter au moins les dispositions suivantes :

- a) le remboursement des impôts payés en trop lorsque la modification de l'évaluation d'un bien foncier entraîne une réduction des impôts à payer sur ce bien;
- b) le paiement d'intérêts à un taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la première nation en vigueur le quinzième jour du mois précédant le calcul des intérêts pour la période subséquente de trois (3) mois.

10.2 Malgré le paragraphe 10.1, le règlement administratif peut prévoir que les impôts payés en trop seront appliqués comme crédit à valoir sur la dette fiscale ou tout autre montant impayé dû à la première nation.

11. Pénalités et intérêts

11.1 Lorsque le règlement administratif prévoit l'imposition d'une pénalité sur les impôts impayés, il doit préciser :

- a) le mode de calcul de la pénalité;
- b) le montant de la pénalité, qui ne peut excéder dix pour cent (10 %) du montant des impôts impayés;
- c) la date à laquelle la pénalité sera imposée si les impôts demeurent en souffrance.

11.2 Lorsque le règlement administratif prévoit l'imposition d'intérêts sur les impôts impayés, il doit préciser :

- a) le mode de calcul des intérêts;
- b) le taux d'intérêt, qui ne peut excéder quinze pour cent (15 %) par année.

12. Contrôle d'application

12.1 Le règlement administratif doit prévoir les mesures de contrôle d'application que peut prendre la première nation pour percevoir les impôts impayés.

12.2 Si la première nation souhaite recouvrer les frais de ses mesures de contrôle d'application, le règlement administratif doit prévoir les types de frais et le mode de calcul des montants de ceux-ci.



13. Confidentialité

Le règlement administratif doit assurer la confidentialité des renseignements et des documents obtenus par l'administrateur fiscal, l'évaluateur, le Comité de révision des évaluations foncières et toute autre personne ayant la garde ou le contrôle de dossiers obtenus ou créés en vertu du règlement administratif; toutefois, ces renseignements et ces documents peuvent être communiqués :

- a) dans le cadre de l'application du règlement administratif ou de l'exercice de fonctions aux termes de celui-ci;
- b) dans le cadre d'une procédure devant le Comité de révision des évaluations foncières ou un tribunal judiciaire;
- c) lorsqu'un détenteur a autorisé par écrit son agent à obtenir des renseignements confidentiels concernant un bien foncier;
- d) par l'administrateur fiscal à un tiers à des fins de recherche, y compris la recherche statistique, à la condition que les renseignements ou les documents ne contiennent pas de renseignements sous une forme permettant d'identifier des individus ou des entreprises;
- e) par le conseil à un tiers à des fins de recherche, y compris la recherche statistique.

14. Exigences procédurales

Les exigences prévues à la partie VII de la *Politique relative aux règlements administratifs sur l'évaluation foncière des premières nations (2018)*, établie par la Commission, s'appliquent à chaque règlement administratif, y compris un règlement administratif modificatif ou abrogatif, et la première nation est tenue de respecter ces exigences en plus de celles énoncées dans la présente politique.

PARTIE VIII

ABROGATION ET ENTRÉE EN VIGUEUR

Abrogation

La *Politique relative aux règlements administratifs sur l'imposition foncière*, établie et entrée en vigueur le 28 juin 2017, est abrogée.

Entrée en vigueur

La présente politique est établie et entre en vigueur le 1^{er} août 2018.

PARTIE IX

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant la présente politique doivent être adressées à :

Commission de la fiscalité des premières nations
345, Chief Alex Thomas Way, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857
ou

Commission de la fiscalité des premières nations
190, rue O'Connor, bureau 202
Ottawa (Ontario) K2P 2R3
Téléphone : (613) 789-5000



Alberta



Ministre des
Relations Couronne-Autochtones



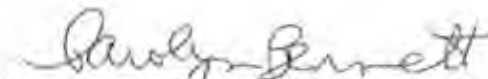
Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexander First Nation, in the Province of Alberta, at a meeting held on the 4th day of June 2018.

- **Alexander First Nation
Annual Expenditure By-law, 2018**

Dated at Ottawa, Ontario, this 29 day of November 2018.


Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



Alexander First Nation

Chronological no.

2018-2019- 20

File Reference no.

BAND COUNCIL RESOLUTION		Cash free balance	
		Capital account	\$ 0
Date of duly convened meeting	D 0 4 0 6 1 8	M Y	Province Alberta
		Revenue account	\$ 0

DO HEREBY RESOLVE:

WHEREAS: the Alexander First Nation elected government is comprised of one (1) Chief and six (6) Council otherwise known as the Council; and

WHEREAS: the Alexander First Nation government complies with and adheres to an operating governing structure which is defined to be a minimum of four (4) elected members of Council, who are sanctioned and empowered as stipulated and or implied under the *Indian Act*, and the Alexander Tribal Customary Election Regulations and to make decisions on all matters of the Alexander First Nation; and

WHEREAS: the Alexander First Nation elected council have the *Fiduciary Duty* to undertake necessary proceedings and act in the best interest of its members; and

ALEXANDER FIRST NATION - ANNUAL EXPENDITURE BY-LAW, 2018

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, respecting taxation for local purposes on reserve; and

C. The Council of the Alexander First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE the Council of the Alexander First Nation duly enacts as follows:

1. This By-law may be cited as the *Alexander First Nation Annual Expenditure By-law, 2018*.

2. In this By-law:

"Act" means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"annual expenditure by-law" means a by-law enacted under subsection 83(2) of the Act;

"By-law" means an annual expenditure by-law enacted under subsection 83(2) of the Act;

"Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;

"First Nation" means the Alexander First Nation, being a band under the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

"property taxation by-law" means a by-law enacted under subsection 83(1) of the Act, and

"Taxation By-law" means the *Alexander First Nation Property Taxation and Assessment By-law - 2011*.

3. The First Nation's annual budget for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined words and used in this By-law has the same meanings given to them in the Assessment By-law and Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 4th day of June, 2018, at Alexander First Nation, in the Province of Alberta.

All books and records will be maintained in accordance with standard acceptable accounting practices. Band accounts, books and records shall be open and available at reasonable times to all interested parties. The Alexander First Nation shall cause to complete an annual audit to be conducted by an independent accredited financial institution and such shall be completed not later than 121 days, following each fiscal year end.

(Chief) Kurt Burnstick

(Councillor) Anita Arcand

(Councillor) Sheldon Arcand

(Councillor) Christopher Arcand

(Councillor) Cheryl Savoie

(Councillor) Marcel Paul

(Councillor) Joseph Kootenay

FOR DEPARTMENTAL USE ONLY					
Expenditure	Authority	Source of funds	Expenditure	Authority	Source of funds
		☐ Capital ☐ Revenue			☐ Capital ☐ Revenue
Recommending officer			Recommending officer		
signature		Date	signature		Date
Approving officer			Approving officer		
signature		Date	signature		Date



SCHEDULE

ALEXANDER FIRST NATION 2018 ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:
 - a. Property Tax Revenues \$ 168,057.94

TOTAL REVENUES \$ 168,057.94

PART 2: EXPENDITURES

1. General Government Expenditures \$ 18,057.94
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services \$ 133,195.00
 - a. Recreation
 - b. Culture
 - c. Heritage Protection
 - d. Other Recreation and Culture
5. Community Development
 - a. Housing
 - b. Planning and Zoning
 - c. Community Planning



d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Debt Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	\$ 16,805.00
TOTAL EXPENDITURES	\$
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$
BALANCE	\$ 0.00



I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant
to section 83 of the *Indian Act*, the following by-law made by the
Alexander First Nation, in the Province of Alberta, at a meeting held on the
4th day of June 2018.

**Alexander First Nation
Rates By-law 2018**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

**Alexander First Nation**

Chronological no.

2018-2019- 19

File Reference no.

Cash free balance

Capital account \$ 0

Revenue account \$ 0

BAND COUNCIL RESOLUTION

Date of duly convened meeting 0 4 0 6 1 8 Province Alberta

DO HEREBY RESOLVE:

WHEREAS: the Alexander First Nation elected government is comprised of one (1) Chief and six (6) Council otherwise known as the Council; and

WHEREAS: the Alexander First Nation government complies with and adheres to an operating governing structure which is defined to be a minimum of four (4) elected members of Council, who are sanctioned and empowered as stipulated and or implied under the *Indian Act*, and the Alexander Tribal Customary Election Regulations and to make decisions on all matters of the Alexander First Nation; and

WHEREAS: the Alexander First Nation elected council have the *Fiduciary Duty* to undertake necessary proceedings and act in the best interest of its members; and

**ALEXANDER FIRST NATION
RATES BY-LAW 2018**

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Alexander First Nation (also known as the Alexander Band) enacted the *Alexander First Nation Property Assessment and Taxation By-law - 2011* on February 4, 2011 and approved by the Minister on March 21, 2011;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Alexander First Nation Rates By-law 2018*.
2. Pursuant to Section 54 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 4th day of June 2018 at Alexander First Nation in the Province of Alberta.

All books and records will be maintained in accordance with standard acceptable accounting practices. Band accounts, books and records shall be open and available at reasonable times to all interested parties. The Alexander First Nation shall cause to complete an annual audit to be conducted by an independent accredited financial institution and such shall be completed not later than 121 days following each fiscal year end.

Quorum 4

(Signature)
Councillor Anita Arcand
(Signature)
Councillor Cheryl Saville

(Chief) Kurt Burnstick

(Signature)
Councillor Sheldon Arcand
(Signature)
Councillor Marcel Paul

(Signature)
Councillor Christopher Arcand
(Signature)
Councillor Joseph Kootenay

FOR DEPARTMENTAL USE ONLY					
Expenditure	Authority	Source of funds ☐ Capital ☐ Revenue	Expenditure	Authority	Source of funds ☐ Capital ☐ Revenue
Recommending officer			Recommending officer		
signature		Date	signature		Date
Approving officer			Approving officer		
signature		Date	signature		Date



SCHEDULE "A"

The Council of the Alexander First Nation hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1		COLUMN 2
Class of Property as prescribed under Schedule II and Section 54 of the <i>Alexander First Nation Property Assessment and Taxation By-law - 2011</i> .		Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Alexander First Nation Property Assessment and Taxation By-law - 2011</i> .
In Reserve No. 134;		
	Class 1 – Residential	
	Class 2 – Non-residential and linear property	2.47%
	Class 3 – Farm land	
	Class 4 – Machinery and Equipment	1.74%
In Reserve No. 134A;		
	Class 1 – Residential	
	Class 2 – Non-residential and linear property	1.37%
	Class 3 – Farm land	
	Class 4 – Machinery and Equipment	1.02%



Ministre des Relations Couronne-Autochtones
et des Affaires du Nord

Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Alexis Nakota Sioux Nation, in the Province of Alberta, at a
meeting held on the 7th day of May 2018.

- **Alexis Nakota Sioux Nation
Annual Expenditure By-law, 2018**

Dated at Ottawa, Ontario, this 28 day of June 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**ALEXIS NAKOTA SIOUX NATION
ANNUAL EXPENDITURE BY-LAW, 2018**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Alexis Nakota Sioux Nation has enacted the *Alexis First Nation Property Tax By-law*, respecting taxation for local purposes on reserve; and

C. The Council of the Alexis Nakota Sioux Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE the Council of the Alexis Nakota Sioux Nation duly enacts as follows:

1. This By-law may be cited as the *Alexis Nakota Sioux Nation Annual Expenditure By-law, 2018*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“By-law” means an annual expenditure by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Alexis Nakota Sioux Nation, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Alexis First Nation Property Tax By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined words and used in this By-law has the same meanings given to them in the Assessment By-law and Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.



10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

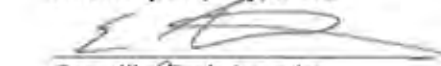
11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

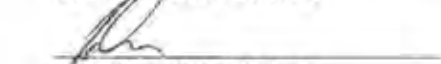
12. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

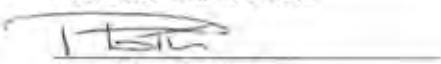
THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 7th day of May, 2018, at Alexis, in the Province of Alberta.

A quorum of Council consists of 5 (8) members of Council.

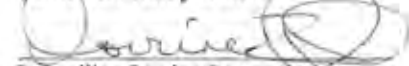

Chief Clayton (Tony) Alexis

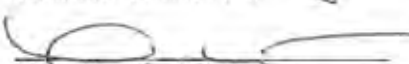

Councillor Erwin Letendre

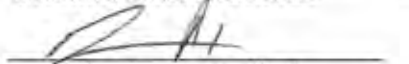

Councillor Willard Alexis


Councillor Pearl Potts


Councillor Henry Alexis


Councillor Corrine Potts


Councillor Elizabeth Letendre


Councillor Donovan J. Alexis



SCHEDULE

ALEXIS NAKOTA SIOUX NATION 2018 ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:
 - a. Property Tax Revenues \$ 100,934.75

TOTAL REVENUES \$ 100,934.75

PART 2: EXPENDITURES

1. General Government Expenditures \$90,841.28
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Heritage Protection
 - d. Other Recreation and Culture
5. Community Development
 - a. Housing
 - b. Planning and Zoning



c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Debt Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	\$10,093.47
TOTAL EXPENDITURES	\$ 100,934.75
 <u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0



Ministre des Relations Couronne-Autochtones
et des Affaires du Nord

Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Alexis Nakota Sioux Nation, in the Province of Alberta, at a
meeting held on the 7th day of May 2018.

- Alexis Nakota Sioux Nation
Rates By-law 2018

Dated at Ottawa, Ontario, this 28 day of June 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



ALEXIS NAKOTA SIOUX NATION

RATES BY-LAW 2018

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Alexis Nakota Sioux Nation (also known as the Alexis Band) enacted the *Alexis First Nation Property Tax By-law* on July 27, 1999 and approved by the Minister on February 28, 2000;

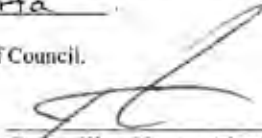
NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Alexis Nakota Sioux Nation Rates By-law 2018*.
2. Pursuant to Section 5 of the *Alexis First Nation Property Tax By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

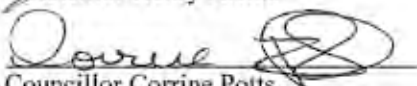
THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 7th day of May, 2018, at Alexis, in the Province of Alberta.

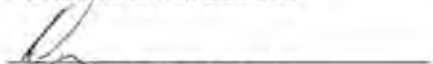
A quorum of Council consists of (8) members of Council.


Chief Clayton (Tony) Alexis


Councillor Henry Alexis

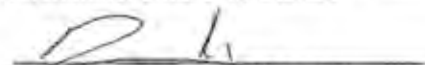

Councillor Erwin Letendre


Councillor Corrine Potts


Councillor Willard Alexis


Councillor Elizabeth Letendre


Councillor Pearl Potts


Councillor Donovan J. Alexis



SCHEDULE "A"

The Council of the Alexis Nakota Sioux Nation hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1		COLUMN 2
Class of Property as prescribed under Schedule II and Section 5 of the <i>Alexis First Nation Property Tax By-law</i> .		Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Alexis First Nation Property Tax By-law</i> .
In Reserve No. 133;		
	Class 1 – Residential	
	Class 2 – Non-residential and linear property	2.68000%
	Class 3 – Farm land	
	Class 4 – Machinery and Equipment	1.87496%
In Reserve No. 232;		
	Class 1 – Residential	
	Class 2 – Non-residential and linear property	1.47755%
	Class 3 – Farm land	
	Class 4 – Machinery and Equipment	0.95786%



I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Athabasca Chipewyan First Nation, in the Province of Alberta, at a meeting held on the 28th day of September 2018.

- **Athabasca Chipewyan First Nation
Agricultural Benefits Settlement Trust Revenue
Account By-law**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



ATHABASCA CHIPEWYAN FIRST NATION AGRICULTURAL BENEFITS SETTLEMENT TRUST REVENUE ACCOUNT BY-LAW

WHEREAS:

- A. Pursuant to section 83 of the *Indian Act*, R.S.C. 1985, c. I-5, the Chief and Council of the Athabasca Chipewyan First Nation (the "First Nation") may, subject to the approval of the Minister of Indian Affairs and Northern Development Canada, enact by-laws for the appropriation and expenditure of moneys of the First Nation and matters arising out of or ancillary thereto.
- B. The First Nation entered into the Athabasca Chipewyan First Nation Agricultural Benefits Settlement Trust (the "Trust") dated as of the 30 day of August, 2017 between the First Nation, as Settlor, and BMO Trust Company (the "Trustee"), as Trustee.
- C. Pursuant to the terms of the Trust, the First Nation has established the Trust Revenue Account to receive Annual Return generated from the Heritage Savings Account.
- D. Pursuant to the terms of the Trust, Annual Return generated from the Heritage Savings Account shall be deposited by the Trustee into the Trust Revenue Account within sixty (60) days of the end of each Fiscal Year or as soon as possible thereafter and the Trustee shall advise the Council of the amount of Annual Return paid from the Heritage Savings Account.
- E. The Council of the First Nation wish to enact the following by-law to govern the use, expenditure and accounting of Annual Return paid to the Trust Revenue Account.

SHORT TITLE

- 1. This by-law shall be known as the Athabasca Chipewyan First Nation Agricultural Benefits Settlement Trust Revenue Account By-Law (the "By-Law").

PERMITTED PURPOSES OF THE ANNUAL RETURN

- 2. Annual Return generated from the Heritage Savings Account shall be deposited into the Trust Revenue Account for such completed Fiscal Year and shall be allocated as follows:



- (i) Sixty percent (60%) of the Annual Return will be used for an annual PCD starting in 2019 after the invested funds have earned revenue; and
- (ii) Forty percent (40%) of the Annual Return will be used for education, health, and other programs and services. None of these funds will be used for Chief and Council or executive costs.

ADMINISTRATION AND ENFORCEMENT

- 3. The Council shall ensure that any person responsible for the receipt and administration of funds from the Trust Revenue Account adheres to the provisions of this By-Law.

FINANCIAL REPORTING

- 4. By April 30 of the following Fiscal Year, the auditors of the First Nation shall provide a financial statement which shall be made available to the Members of the First Nation, accounting for the use and expenditure of all the Annual Return from the Trust Revenue Account paid during the previous Fiscal Year and that all funds have been expended in accordance with this By-Law.

GENERAL

- 5. (a) Headings form no part of this By-Law but shall be construed as being inserted for convenience of reference only.

(b) A finding by a court of competent jurisdiction that a section or provision of this By-Law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-Law or this By-Law as a whole.

(c) In this By-Law, words in the singular include the plural, and words in the plural include the singular.

(d) Any of the terms not defined in this By-Law shall have the same meaning as set out in the Trust Agreement.

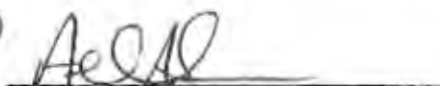
COMING INTO FORCE

- 6. This By-Law shall come into force immediately upon being approved by the Minister of Indian Affairs and Northern Development Canada.



THIS BY-LAW IS HEREBY PASSED BY BAND COUNCIL RESOLUTION OF THE
ATHABASCA CHIPEWYAN FIRST NATION AT A DULY CONVENED MEETING
HELD ON THE 28 DAY OF September, 2018, A QUORUM
EXISTING.


Witness


Chief


Witness


Councillor


Witness


Councillor

Witness

Councillor

Witness

Councillor



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant
to section 83 of the *Indian Act*, the following by-law made by the Dene
Tha' First Nation, in the Province of Alberta, at a meeting held on the 19th
day of September 2018.

**Dene Tha' First Nation
Annual Expenditure By-law, 2018**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**DENE THA' FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2018**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Dene Tha' First Nation has enacted the *Dene Tha' Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve; and

C. The Council of the Dene Tha' First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE the Council of the Dene Tha' First Nation duly enacts as follows:

1. This By-law may be cited as the *Dene Tha' First Nation Annual Expenditure By-law, 2018*.

2. In this By-law:

"Act" means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"annual expenditure by-law" means a by-law enacted under subsection 83(2) of the Act;

"By-law" means an annual expenditure by-law enacted under subsection 83(2) of the Act;

"Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;

"First Nation" means the Dene Tha' First Nation, being a band under the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

"property taxation by-law" means a by-law enacted under subsection 83(1) of the Act, and

"Taxation By-law" means the *Dene Tha' First Nation Property Taxation and Assessment By-law*.

3. The First Nation's annual budget for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined words and used in this By-law has the same meanings given to them in the Assessment By-law and Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.



10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

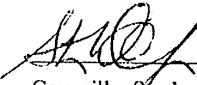
12. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 19 day of September, 2018, at Heander River, in the Province of Alberta.

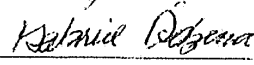
A quorum of Council consists of Five (5) members of Council.



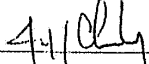
Chief James Ahnassay



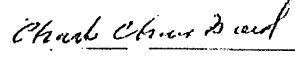
Councillor Stephen Didzena



Councillor Gabriel Didzena



Councillor Jeffery Chonkolay

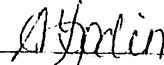


Councillor Charlie Chambaud

Councillor Shane Providence



Councillor Andrew Beaulieu



Councillor Andrea Godin

Councillor Fabian Chonkolay



SCHEDULE

DENE THA' FIRST NATION 2018 ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 232,040.91
TOTAL REVENUES	\$ 232,040.91

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	\$30,000
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	



c. Community Planning	
d. Economic Development Program	\$29,438.86
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	\$161,000
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Debt Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts 5%	\$11,602.05
TOTAL EXPENDITURES	\$232,040.91
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0



I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Dene Tha' First Nation, in the Province of Alberta, at a meeting held on the 19th day of September 2018.

**Dene Tha' First Nation
Rates By-law 2018**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



DENE THA' FIRST NATION

RATES BY-LAW 2018

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.1-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

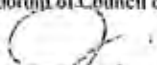
AND WHEREAS the Council of the Dene Tha' First Nation (also known as the Dene Tha' Band) enacted the *Dene Tha' Property Assessment and Taxation By-law*, on December 14, 1999 and approved by the Minister on February 28, 2000;

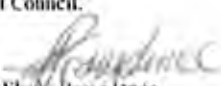
NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

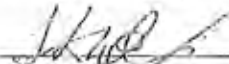
1. This by-law may be cited for all purposes as the *Dene Tha' First Nation Rates By-law 2018*.
2. Pursuant to Section 11 of the *Dene Tha' Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

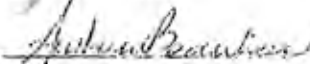
THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 14 day of September 2018, at McLennan in the Province of Alberta.

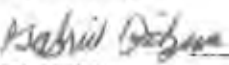
A quorum of Council consists of (5) members of Council.

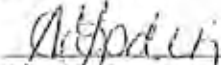

Chief James Ahnassay

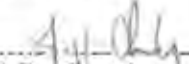

Shale Providence


Stephen Didzena

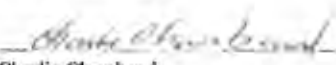

Andrew Beaulieu


Gabriel Didzena


Andre Godin


Jeffery Chonkolay


Fabian Chonkolay


Charlie Chambaud



SCHEDULE "A"

The Council of the Dene Tha' First Nation hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 11 of the <i>Dene Tha' Property Assessment and Taxation Bylaw</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Dene Tha' Property Assessment and Taxation Bylaw</i> .
Class 1 – Residential	
Class 2 – Non-residential and linear property	1.86250%
Class 3 – Farm land	
Class 4 – Machinery and Equipment	1.36546%



ENOCH CREE NATION LAND USE BYLAW NO. 2018-01



Enoch Cree Nation
PO Box 29
Enoch, AB, T7X 3Y3
Tel: 780 470 4505
enochnation.ca



**ENOCH CREE NATION
LAND USE BYLAW NO. 2018-01**

PREAMBLE

WHEREAS the Enoch Cree Nation has inherent aboriginal and Treaty rights and authority to govern relations among its members and between the Enoch Cree Nation and other governments.

AND WHEREAS the Enoch Cree Nation people are the Maskêkosak nehîyowak, proud and avowing of our language, tradition and history, passed from ancestors, to those of today, for the benefit of Maskêkosihk iyînowak oti nîkanîhk.

AND WHEREAS the aboriginal and Treaty right of the Enoch Cree Nation to govern itself was recognized and affirmed in Treaty No. 6 entered into on September 28, 1877 between Her Majesty the Queen and the Enoch Cree Nation and confirmed by section 35 of the *Constitution Act*, 1982.

AND WHEREAS in accordance with the September 13, 2007 UN Declaration on the Rights of Indigenous Peoples, Enoch Cree Nation members have the right to participate in decision-making in matters which would affect their rights, through representatives chosen by themselves in accordance with their procedures, as well as to maintain and develop their own decision making institutions.

AND WHEREAS in accordance with the September 13, 2007 UN Declaration on the Rights of Indigenous Peoples, Enoch Cree Nation members have the right to own, use, develop and control lands, territories and resources they possess by reason of traditionally ownership or use as well as those they have otherwise acquired.

AND WHEREAS the Enoch Cree Nation has historically managed its lands and resources according to traditional laws and its inherent right of self-government, which includes the right to designate, allocate and assign lands for different purposes and to regulate use of Enoch Cree Land.

AND WHEREAS the Enoch Cree Nation Council also has the power under section 81(1)(g) of the *Indian Act* to make bylaws not inconsistent with the *Indian Act* or with any regulation made by the Governor in Council or the Minister, for the dividing of Enoch Cree Land or a portion thereof into zones and the prohibition of the construction or maintenance of any class of buildings or the carrying on of any class of business, trade or calling in any zone.

AND WHEREAS the Enoch Cree Nation Council also has the power under section 81(1)(h) of the *Indian Act* to make bylaws not inconsistent with the *Indian Act* or with any regulation for the construction, repair and use of buildings whether owned by the Enoch Cree Nation or by individual members of the Enoch Cree Nation.

AND WHEREAS the Enoch Cree Council believes it is in the best interests of Enoch Cree to exercise its inherent right of self-government and its power under sections 81(1)(g)(h) of the *Indian Act* to enact this *Enoch Cree Nation Land Use Bylaw No. 2018-01*.



Enoch Cree Nation
Land Use Bylaw

NOW THEREFORE we the Enoch Cree Council proclaim:

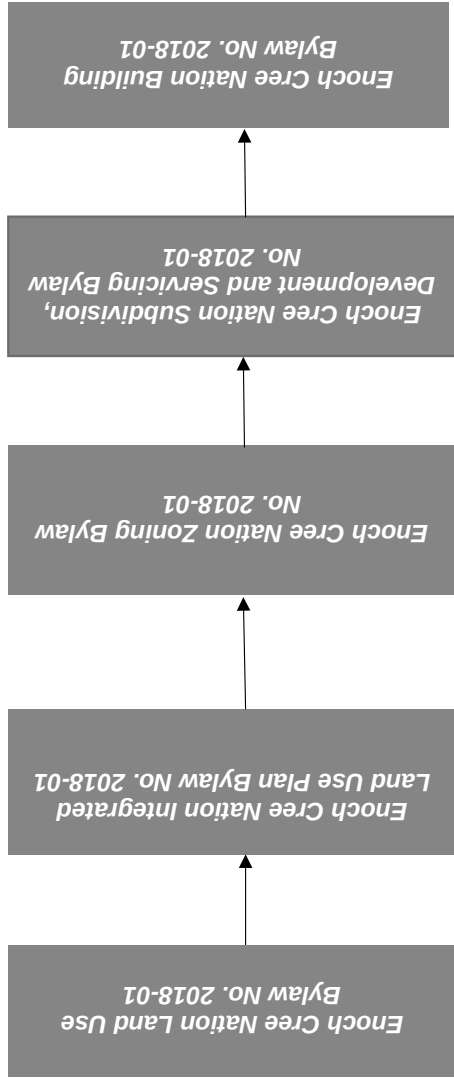


Enoch Cree Nation
Land Use Bylaw

LAND USE PLANNING OVERVIEW

Planning involves the process of establishing a set of long term goals and agreement on the means to attain those goals. The Integrated Land Use Plan is a Council and community statement of that process. The goals and objectives with the Integrated Land Use Plan are statements of intent or purpose over the long term which are meant to direct development. Bylaws and Policies are day to day guidelines by which the community can evaluate land use activity and direct Enoch Cree Nation and private land usage and development.

The following flowchart outlines the hierarchy of Bylaws relating to Land Use:





Enoch Cree Nation
Land Use Bylaw



PART I: DEFINITIONS AND INTERPRETATION

1. TITLE

1.1 This Bylaw may be cited as the *Enoch Cree Nation Land Use Bylaw 2018-01*.

2. DEFINITIONS

2.1 In this Bylaw, unless the context otherwise requires:

"Affected Interest Holder" means the holder of an allotment, leasehold, or subleasehold interest in the Enoch Lands or immediately adjacent to the Enoch Lands identified in the proposed amendment to the Integrated Land Use Plan Land Use Designation, Zoning Designation or application for Variance;

"Area Structure Plan" means a comprehensive plan for proposed land uses in a defined area of Enoch lands addressing but not limited to matters such as development vision, community needs and infrastructure requirements;

"Area Structure Planning Area" means an area identified on the Integrated Land Use Plan as an Area Structure Planning Area;

"Board" means Board of Variance established under this Bylaw;

"Building Inspector" means the person appointed by Council from time to time, or with whom Council has an agreement, to act as building inspector for the purpose of enforcing the provisions of the *Enoch Cree Nation Building Bylaw No. 2018-01* or successor thereto or other specified Enoch Bylaws and includes any delegate;

"Council" means the elected Chief and Council of the Enoch Cree Nation;

"Development Permit" means a development permit or equivalent authorization issued in accordance with the *Enoch Cree Nation Subdivision, Development and Servicing Bylaw No. 2018-01* or successor thereto;

"Enoch" means the Enoch Cree Nation previously known as the Stony Plain Indian Band traditionally known as the Maskêkosak iyiniwak;

"Enoch Lands" means all those lands located within Enoch Indian Reserves #135 and #135A previously known as the Stony Plain Indian Reserves #135 and #135A;

"Enoch Cree Nation Planning Division" means the Enoch Cree Nation Planning Division, as that department may be restructured or renamed from time to time;

"Integrated Land Use Plan" means *Enoch Cree Nation Integrated Land Use Plan Bylaw No. 2018-01*, or successor thereto



Enoch Cree Nation
Land Use Bylaw

"Land Use Designation" means the land use designation as set out in the maps in the Integrated Land Use Plan;

"Master Serving Plan" means the servicing plans attached as Schedule "A" to this Bylaw setting out the current and long-term servicing and infrastructure plans for Enoch Lands which may be updated by Council from time to time by Resolution;

"Member" for the purposes of this Bylaw means a person listed on the membership list maintained by the Enoch Cree Nation who is eligible to vote in an election of the Enoch Cree Nation;

"Special Members' Meeting" means a meeting of the Members of the Enoch Cree Nation held for the purposes of voting on a matter herein.

"Zoning Bylaw" means the *Enoch Cree Nation Zoning Bylaw No. 2018-01* or successor thereto;

"Zoning Designation" means the zoning designation as set out in the zoning maps in the Zoning Bylaw.

PART II: GENERAL

GENERAL

3.1 Except as otherwise provided in this Bylaw all use of Enoch Lands must conform with the Integrated Land Use Plan and Zoning Bylaw.

3.2 Notwithstanding any provision in the Integrated Land Use Plan or Zoning Bylaw any Member who holds a Certificate of Possession in Enoch Lands shall be entitled to construct family residential dwellings on the parcel of land described in that Certificate of Possession for use by themselves and their family.

3.3 Council may by Resolution from time to time establish fees payable in respect of applications under this Bylaw. A copy of Resolutions setting out the current fees payable must be available for viewing free of charge at the administrative offices of Enoch and available for distribution at a nominal charge.

3.4 Nothing herein shall be construed as limiting Members from practising cultural and ceremonial traditions on Enoch Lands.

PART III: LAND USE PRINCIPLES

ADOPTION

4.1 The Enoch Cree Nation Land Use Principles set out in section 4.2 are hereby adopted as the principles that shall guide the interpretation of the Integrated Land Use Plan or Zoning Bylaw,



Enoch Cree Nation
Land Use Bylaw

the consideration of applications for amendments to the Land Use Designation or Zoning Designation or for a variance under this Bylaw.

4.2 The Enoch Cree Nation Land Principles are as follows:

- (a) Enoch shall work to promote a healthy and prosperous future to ensure the continued existence of Enoch as a strong political, social and cultural community;
- (b) Enoch honours its connection to the land, resources and elements of the natural world that provide for its Members' physical and spiritual needs;
- (c) Enoch recognizes its responsibility to protect the land and her resources for future generations;
- (d) Enoch shall work to promote sustainable economic development and work to protect the value of Enoch Lands;
- (e) Enoch in this Bylaw seeks to establish a clear plan for land use through the integrated Land Use Plan and Zoning Bylaw to provide stability and predictability for the development of Enoch Lands; and
- (f) Enoch in this Bylaw seeks to ensure a transparent, consistent and credible process for the development of Enoch Lands.

PART IV: INTEGRATED LAND USE PLAN

ADOPTION

- 5.1 The *Enoch Cree Nation Integrated Land Use Plan Bylaw* has been adopted as the integrated Land Use Plan of Enoch Cree Nation;
- 5.2 Where the Area Structure Planning criteria and procedures set out in the integrated Land Use Plan are not, in the estimation of Council, sufficiently comprehensive to guide the preparation of an Area Structure Plan for a particular Area Structure Planning Area or Area Structure Planning Areas, then Council may by Resolution establish additional criteria and procedures for the preparation of an Area Structure Plan for those areas.

AMENDMENT TO LAND USE DESIGNATION

- 6.1 Council or an interest holder in Enoch Lands may request an amendment to the Land Use Designation.
- 6.2 Where an Area Structure Plan is required, it shall be submitted and considered as an application for amendment to the Land Use Designation under sections 6.7 and 6.27.
- 6.3 Where Council or an interest holder in Enoch Lands requests an amendment to the Land Use Designation, they shall at the same time propose an amendment to the Zoning Designation consistent with the proposed amendment to the Land Use Designation, which,



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notwithstanding Part V of this Bylaw, shall be considered and determined in the same manner and at the same time as the proposed amendment to the Land Use Designation.

6.4 Where an interest holder in Enoch Lands requests an amendment to the Land Use Designation and Zoning they shall submit an application to the Enoch Cree Nation Planning Division in the form approved by Council.

6.5 The application under section 6.4 shall include the following:

- (a) the completed application form;
 - (b) documentation of current ownership;
 - (c) a description of the proposed amendments;
 - (d) the reasons for requesting the proposed amendments; and
 - (e) a map showing the geographic boundary of the area affected by the proposed amendments, including adjacent properties.
- 6.6 Where Council requests an amendment to the Land Use Designation and Zoning Designation it shall:

- (a) pass a resolution setting out:
 - (i) a description of the proposed amendments;
 - (ii) the reasons for requesting the proposed amendments; and
 - (iii) a map showing the geographic boundary of the area affected by the proposed amendments, including adjacent properties.
 - (b) provide to the Enoch Cree Nation Planning Division a copy of the Resolution passed under subsection (a).
- 6.7 Upon receipt of an application under section 6.4 or a Resolution passed under section 6.6 the Enoch Cree Nation Planning Division shall:
- (a) review basic servicing and land use issues in relation to the application or Resolution;
 - (b) request additional information if required;
 - (c) prepared a preliminary report addressing the impact of the proposed amendments in light of the Land Use Principles and goals of the Integrated Land Use Plan including a recommendation as to whether or not the proposed amendments should proceed for further consideration; and
 - (d) provide a copy of the preliminary report to Council.



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- 6.8 Upon receipt of the preliminary report prepared over section 6.7 the proposed amendments shall be considered at a duly scheduled Council meeting to determine whether they should proceed for further consideration.
- 6.9 In the case of an application by an interest holder for an amendment to the Land Use Designation and Zoning Designation:
- (a) notice of the Council meeting held under section 6.8 shall be provided to the applicant and the applicant shall have an opportunity to address Council with respect to the application; and
- (b) the preliminary report of the Enoch Cree Planning Division prepared under section 6.7 shall be provided to the applicant prior to the meeting where the application will be considered.
- 6.10 At the Council meeting held under section 6.8, Council shall review the preliminary report of the Enoch Cree Nation Planning Division and in the case of an application by an interest holder, if requested by an applicant, hear from the applicant and shall by Resolution decide whether the application should proceed for further consideration.
- 6.11 In the case of amendments proposed by an interest holder, the Enoch Cree Nation Planning Division shall give the applicant notice of the decision under section 6.10.
- 6.12 Council shall provide a copy of the Resolution decision under section 6.10 to the Enoch Cree Nation Planning Division and where Council decides that the proposed amendments should proceed for further consideration the Enoch Cree Nation Planning Division shall request comments from Affected Interest Holders and Members in relation to the proposed amendments.
- 6.13 Notice requesting comments under section 6.12 shall be given to the Affected Interest Holders and Members by:
- (a) publication of a notice in the Enoch newsletter, mailed to Members or by separate written notice, delivered or mailed to Members;
- (b) written notice, delivered or mailed to affected interest holders;
- (c) posting of the notice in a public area of the Enoch administration building; and
- (d) further notice may be provided by electronic means, including but not limited to website postings, emails or other social media as well as in accordance with Enoch communication strategies implemented from time to time by Council.
- 6.14 The notice shall:
- (a) provide a summary of the application or Resolution seeking the amendments to the Land Use Designation and the Zoning Designation;



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- (b) request written comments from the Affected Interest Holders and Members on the proposed amendments; and
- (c) specify a date that is at least twenty (20) days from the date of the notice for the Affected Interest Holders and Members to respond to the Enoch Cree Nation Planning Division.
- 6.15 Upon expiration of the time for submitting comments, the Enoch Cree Nation Planning Division shall:
- (a) prepare a final report on the proposed amendments taking into consideration the comments received, the needs of the community and other relevant matters including recommendations on the proposed amendments; and
- (b) provide a copy of the final report to Council.
- 6.16 Upon receipt of the final report prepared under section 6.15 the proposed amendments and final report shall be considered at a duly scheduled Council meeting.
- 6.17 Where the proposed amendments affect the Land Use Designation of any Enoch Lands, Council shall by resolution at the Council meeting held under section 6.16:
- (a) reject the proposed amendments to the Land Use Designation and the Zoning Designation;
- (b) request the Enoch Cree Nation Planning Division to provide additional information with respect to the proposed amendments; or
- (c) refer the proposed amendments to a Special Members' Meeting for approval by Members.
- 6.18 Where Council requests additional information under section 6.17(b) the Enoch Cree Nation Planning Division shall prepare a revised final report and provide a copy of the revised final report to Council to be considered at a duly scheduled Council meeting where the procedure under sections 6.19 through 6.26 shall be followed.
- 6.19 A copy of the Resolution under section 6.17 shall be:
- (a) mailed to the applicant, if applicable;
- (b) mailed to Affected Interest Holders;
- (c) posted in a public area of the Enoch administration building; and
- (d) further notice may be provided by electronic means, including but not limited to website postings, emails or other social media as well as in accordance with Enoch Communication Strategies implemented from time to time by Council.



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6.20 Where Council decides to refer the proposed amendments to the Land Use Designation and Zoning Designation to Members, Council shall schedule a Special Members' Meeting for approval, it shall provide notice to the Members at least twenty (20) days before the date of the Special Members' Meeting.

6.21 Notice shall be provided to the Members by:

- (e) publication in the Enoch newsletter mailed to Members, or by separate written notice delivered or mailed to Members; and
- (f) posting of the notice in a public area of the Enoch administration building; and
- (g) further notice may be provided by electronic means, including but not limited to website postings, emails or other social media as well as in accordance with Enoch communication strategies implemented from time to time by Council.

6.22 Notice of the Special Members' Meeting where the proposed amendments to the Land Use Designation and the Zoning Designation will be provided to the Members in accordance with section 6.21 and shall include:

- (a) a summary of the proposed amendments;
- (b) a summary of the final report of the Enoch Cree Nation Planning Division on the proposed amendments;
- (c) a statement that there will be a vote by secret ballot of the Members present at the Special Members' Meeting to vote on the proposed amendments;
- (d) a statement that the report of the Enoch Cree Nation Planning Division on the proposed amendments is available for inspect at the Enoch administration building; and
- (e) the date, time and place of the Special Members' Meeting also specifying the time period during which such voting will take place.

6.23 At the Special Members' Meeting copies of the final report of the Enoch Cree Nation Planning Division shall be made available to Members in attendance.

6.24 At the Special Members' Meeting called to vote on the proposed amendments, the purpose and provisions of the proposed amendments shall be explained to the Members present at the Meeting, and Members shall be entitled to ask questions and provide comments.

6.25 Upon completion of discussion, the Members, including Council present, shall vote by secret ballot on the proposed amendments to the Land Use Designation and the Zoning Designation.

6.26 The proposed amendments shall be deemed approved if a majority of the Members voting at the Special Members' Meeting vote in favour of the proposed amendments to the Land Use Designation and the Zoning Designation.



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6.27 The amendments to the Land Use Designation and the Zoning Designation shall be effective as of the date of the Special Members' Meeting where Members approved the proposed amendments.

PART V: ZONING

ADOPTION

7.1 The *Enoch Cree Nation Zoning Bylaw* has been adopted as the zoning bylaw for Enoch Lands.

7.2 Except where an amendment to the Zoning Designation is proposed as part of a proposed amendment to the Land Use Designation, all amendments to the Zoning Designation shall be made under section 8 of this Bylaw.

AMENDMENT TO ZONING BYLAW

8.1 Council or an interest holder in Enoch Lands may request an amendment to the Zoning Designation provided that the proposed amendment is consistent with the Integrated Land Use Plan.

8.2 Where an interest holder in Enoch Lands requests an amendment to the Zoning Designation they shall submit an application to the Enoch Cree Nation Planning Division in the form approved by Council.

8.3 Where a proposed amendment to the Zoning Designation is within an area of land identified as an Area Structure Plan Area the application shall not proceed until an Area Structure Plan has been approved as an amendment to the Land Use Designation.

8.4 The application under section 8.2 shall include the following:

- (a) the completed application form;
 - (b) documentation of current ownership;
 - (c) a description of the proposed amendment to the Zoning Bylaw;
 - (d) the reasons for requesting the proposed amendment to the Zoning Bylaw; and
 - (e) a map showing the geographic boundary of the area affected by the proposed amendment including adjacent properties.
- 8.5 Where Council requests an amendment to the Zoning Designation it shall:
- (a) pass a Resolution setting out:
 - (i) a description of the proposed amendment to the Zoning Bylaw;



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- (ii) the reasons for requesting the proposed amendment to the Zoning Bylaw; and
- (iii) a map showing the geographic boundary of the area affected by the proposed amendment, including adjacent properties.
- (b) provide to the Enoch Cree Nation Planning Division a copy of the Resolution passed subsection (a).
- 8.6 Upon receipt of an application under section 8.2 or a Resolution passed under section 8.5 the Enoch Cree Nation Planning Division shall:
 - (a) review basic servicing and land use issues in relation to the application or Resolution;
 - (b) request additional information if required; and
 - (c) prepare a preliminary report addressing the impact of the proposed amendment to the Zoning Designation in light of the Land Use Principles and goals of the Zoning Bylaw including a recommendation as to whether or not the proposed amendment should proceed for further consideration;
 - (d) provide a copy of the preliminary report to Council.
- 8.7 Upon receipt of the preliminary report prepared under section 8.6 the proposed amendment to the Zoning Designation shall be considered at a duly scheduled Council meeting to determine whether it should proceed for further consideration.
- 8.8 In the case of an application by an interest holder for an amendment to the Zoning Designation:
 - (a) notice of the Council meeting under section 8.7 shall be provided to the applicant and the applicant shall have an opportunity to address Council with respect to the application for amendment to the Zoning Designation; and
 - (b) the preliminary report of the Enoch Cree Nation Planning Division prepared under section 8.6 shall be provided to the applicant prior to the meeting where the application will be considered.
- 8.9 At the Council meeting held under section 8.7, Council shall review the preliminary report of the Enoch Cree Nation Planning Division and in the case of an application by an interest holder, if requested by an applicant, hear from the applicant and shall by Resolution decide whether the application for amendment to the Zoning Designation should proceed for further consideration.
- 8.10 In the case of an amendment to the Zoning Designation proposed by an interest holder Enoch Cree Nation Planning Division shall give the applicant notice of the decision under section 8.9.



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- 8.11 Council shall provide a copy of the Resolution under section 8.9 to the Enoch Cree Nation Planning Division and where Council decides that the proposed amendment to the Zoning Designation should proceed for further consideration the Enoch Cree Nation Planning Division shall request comments from Affected Interest Holders and Members in relation to the proposed amendment to the Zoning Designation.
- 8.12 Notice requesting comments under section 8.11 shall be given to the Affected Interest Holders and Members by:
- (a) publication of a notice in the Enoch newsletter mailed to Members or by separate written notice, delivered or mailed to Members;
 - (b) written notice, delivered or mailed to Affected Interest Holders;
 - (c) posting of the notice in a public area of the Enoch administration building; and
 - (d) further notice may be provided by electronic means, including but not limited to website postings, emails or other social media as well as in accordance with Enoch communication strategies implemented from time to time by Council.
- 8.13 The notice shall:
- (a) provide a summary of the application or Resolution seeking an amendment to the Zoning Designation;
 - (b) request written and oral comments from the Affected Interest Holders and Members on the proposed amendments to the Zoning Designation; and
 - (c) specify a date that is at least twenty (20) days from the date of the notice for the Affected Interest Holders and Members to respond to the Enoch Cree Nation Planning Division.
- 8.14 Upon expiration of the time for submitting comments, the Enoch Cree Nation Planning Division shall:
- (a) prepare a final report on the proposed amendment to the Zoning Designation taking into consideration the comments received, the needs of the community and other relevant matters; and
 - (b) provide a copy of the final report to Council.
- 8.15 Upon receipt of the final report prepared under section 8.14 the proposed amendment to the Zoning Designation and final report shall be considered at a duly scheduled Council meeting where Council shall by Resolution:
- (a) reject the proposed amendment to the Zoning Designation;



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- (b) request the Enoch Cree Planning Division to provide additional information with respect to the proposed amendment to the Zoning Designation; or
- (c) approve the proposed amendment to the Zoning Designation.

8.16 Where Council requests additional information under section 8.15(b) the Enoch Cree Nation Planning Division shall prepare a revised final report and provide a copy of the revised final report to Council to be considered at a duly scheduled Council meeting where the procedure under section 8.15 shall be followed.

8.17 A copy of the Resolution under section 8.15 or section 8.16 shall be:

- (a) mailed to the applicant, if applicable;
- (b) mailed to affected interest holders;
- (c) posted in a public area of the Enoch administration building; and
- (d) further notice may be provided by electronic means, including but not limited to website postings, emails or other social media as well as in accordance with Enoch Communication Strategies implemented from time to time by Council.

8.18 The amendment to the Zoning Designation shall be effective as of the date of the Resolution approving the proposed amendment to the Zoning Designation.

PART VI: MASTER SERVICING PLAN

SERVICING MAPS

9. The Master Servicing Plan attached hereto as Schedule "A" are adopted as the servicing maps for Enoch Lands.
- 9.2 Council may by Resolution make amendments to the Master Servicing Plan.

PART VII: VARIANCE

VARIANCE

10. A person may apply to the Board for a variance in accordance with this Part.
11. **ESTABLISHMENT OF BOARD**
- 11.1 The Board is hereby established to:
- (a) evaluate and make decisions on applications for a variance;



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- (b) establish policies and procedures for operation of the Board and the carrying out of its duties that are not inconsistent with this Bylaw; and
- (c) carry out such other duties and responsibilities as may be assigned to the Board under Enoch Bylaw.

12. COMPOSITION OF BOARD

12.1 The Board shall be composed of three persons as follows:

- (a) a member of Council, appointed by Resolution of Council;
- (b) the Chief Operating Officer;
- (c) the Executive Director of the Enoch Cree Nation Planning Division.

13. CHAIRPERSON

13.1 The Chief Operating Officer shall be the Chairperson of the Board provided that in the absence of Chief Operating Officer, the Council member on the Board will act as Chairperson.

13.2 The Chairperson shall be responsible for organizing, calling and presiding at all meetings of the Board shall perform such other duties as may be assigned to the Chairperson by the Board.

14. APPLICATION FOR VARIANCE

- 14.1 A person may apply to the Board for a variance if the person alleges that compliance with any of the following provisions in an Enoch Bylaw would cause the person hardship:
- (a) the siting, dimensions, site coverage, or size of a building or structure; and
- (b) the prohibition of a structural alteration, addition or replacement of or to a building or other structure permitted as a non-conforming use.
- 14.2 The application under section 14.1 shall include the following:

- (a) the completed application form;
- (b) documentation of current ownership;
- (c) a description of the variance requested;
- (d) the reasons for requesting the proposed variance; and
- (e) a map showing the geographic boundary of the area affected by the proposed variance including adjacent properties.



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15. GRANTING OF A VARIANCE

15.1 On an application under this Part, the Board may order that a minor variance be permitted from the requirements of an Enoch Bylaw, if the Board finds that undue hardship would be caused to the applicant if required to comply with Enoch Bylaw, and is of the opinion that the variance does not:

- (a) result in inappropriate development of the site;
- (b) adversely affect the natural environment, heritage sites or culturally sensitive areas;
- (c) substantially affect the use and enjoyment of adjacent land;
- (d) vary permitted uses or densities under the Zoning Bylaw or the Integrated Land Use Plan; or
- (e) defeat the intent of the Zoning Bylaw or the Integrated Land Use Plan.

15.2 The granting of a variance by the Board under this Bylaw will not relieve the applicant from also complying with the provisions of any Federal Act or regulation, or Provincial Act or regulation, or other Enoch Bylaw requirement, or any legally binding agreement to which the applicant is a party.

16. NOTICE OF APPLICATION

16.1 Where the Board receives an application under section 14.1, the Board must notify all Affected Interest Holders.

16.2 The notice under section 16.1 must state the subject matter of the application, the time within which the recipient may send written comments on the application to the Board and the place where the comments shall be sent.

16.3 The obligation to give notice under section 16.1 will be satisfied if the Board made reasonable effort to mail or otherwise deliver the notice.

16.4 A copy of the comments received by the Board shall be provided to the person applying for a variance on or before the hearing of the application.

16.5 No application for a variance shall be heard by the Board, unless the Board complied with this section.

17. NOTICE TO THE APPLICANT

17.1 The Board shall give notice to the applicant at least five (5) business days before the date of a meeting, specifying the place, day and hour where the application shall be heard.



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17.2 Notice shall be given to the applicant by ordinary mail or delivery at the address provided on the application.

18. MEETINGS

18.1 The Board shall meet as required to carry out its duties this Bylaw.

18.2 The Board shall meet on Enoch Lands.

18.3 The Chairperson shall give notice to Board members at least five (5) business days before the date of a meeting specifying the place, day and hour of the meeting.

18.4 Notice of the meeting may be given to a Board member either personally, by telephone, facsimile or e-mail at the telephone number or e-mail address provided by the Board Member.

18.5 Board meetings shall be closed to all persons except Board members, the applicant and invited Enoch Cree Nation employees or representatives provided that the Board may by vote invite such other persons as may be required to provide information to assist the Board in considering the application.

18.6 Persons attending Board meetings may only address the meeting if their matter is on the agenda or if they receive permission from the Chairperson.

18.7 Enoch shall appoint a person who is not a member of the Board to act as secretary to the Board, and the secretary shall:

(a) take attendance of Board members present at meetings;

(b) record decisions and votes at meetings; and

(c) perform such other duties, consistent with this Bylaw, as may be assigned to the secretary by the Board.

18.8 The secretary to the Board shall, in a timely manner and by ordinary mail or delivery to the address provided on the application, provide copies of records of decisions to an applicant and to Council.

18.9 All records of decisions of the Board shall be retained by the Board at the Enoch administration building and copies may be obtained upon payment of any applicable copying fee.

18.10 The Board may, subject to this Bylaw, establish rules for its procedure at meetings and no rule made by the Board invalidates a prior act of the Board that would have been valid if that rule had not been made.

19. QUORUM



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- 19.1 Quorum for a meeting of the Board shall be two Board members provide that where a quorum cannot be established because of conflict of interest provisions in this Bylaw, the matter shall be adjourned to the next meeting or such future meeting where a quorum can be established.
- 19.2 The Chairperson shall be included in counting quorum.
- 19.3 If a quorum can never be established because of conflict of interest provisions in this Bylaw, the application shall be referred to Council for a decision.
20. **VOTING**
- 20.1 All matters before the Board for decision shall be decided by a majority vote of Board members participating in the vote.
- 20.2 The Chairperson shall be entitled to vote.
- 20.3 Unless a secret vote is requested and approved by the Board, all voting shall be by a show of hands indicating a "Yes" vote or a "No" vote. No abstentions are permitted on a vote.
- 20.4 The results of a vote shall be recorded in the minutes of the meeting.
21. **CONFLICT OF INTEREST**
- 21.1 A conflict of interest arises in any situation where a member or a person in their immediate family has a personal or business interest in the matter under consideration.
- 21.2 A Board member who has a conflict of interest will, as soon as possible, disclose the nature and extent of their conflict to the Chairperson who shall report the conflict to the remaining Board members.
- 21.3 Where a conflict of interest exists, the Board member affected shall leave the meeting where the matter is being considered and will not be counted in determining quorum nor participate in discussion nor vote on the matter under consideration.
22. **CONFIDENTIALITY**
- 22.1 Board members shall not release information received by them in their work with the Board or information relating to the deliberations proceedings or other matters of the Board unless:
- (a) the information is public under Enoch Bylaw or other applicable Bylaws; or
- (b) the information is information that the Board, by vote of Board members at a meeting, decides to release.
23. **APPEALS**
- 23.1 A decision of the Board under this Part is final.



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PART VIII: NON-CONFORMING USES

24. NON-CONFORMING USES

- 24.1 If at the time this Bylaw comes into force:
- (a) a land or building or other structure, is lawfully used; and
 - (b) the use does not conform to the uses permitted under this Bylaw, the Zoning Bylaw or Integrated Land Use Plan,
- the use may be continued as a non-confirming use but if the non-confirming use is discontinued for a continuous period of six months any subsequent use of the land, building or other structure becomes subject to this Bylaw.
- 24.2 The use of land, a building or other structure, for seasonal uses or for agricultural purposes is not discontinued as a result of normal seasonal or agricultural practices, including:
- (a) seasonal, market or production cycles;
 - (b) the control of disease or pests; or
 - (c) the repair, replacement or installation of equipment to meet standards for the health or safety of people or animals.
- 24.3 Where a Development Permit has been issued for a building or other structure at the time this Bylaw comes into force, any building or structure subsequently built in accordance with that Development Permit is deemed, for the purpose of this Part:
- (a) to be a building or other structure existing at that time; and
 - (b) to be then in use for its intended purpose as determined from the building permit authorizing its construction.
- 24.4 If sections 24.1 and 24.2 authorize a non-confirming use of part of a building or other structure to continue, the whole of that building or other structure may be used for that non-confirming use.
- 24.5 A structural alteration or addition, except one that is required under Enoch Bylaw or permitted by the Board, must not be made in or to a building or other structure while the non-confirming use is continued.
- 24.6 Nothing in this Part authorizes the non-confirming use to be continued on a scale or to an extent or degree greater than that at the time this Bylaw comes into force.
- 24.7 For the purposes of this part, a change of owners, tenants or occupants of any land, or of a building or other structure, does not, by reason any of the change, affect the use of the land or building or other structure.



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- 24.8 If a building or other structure, the use of which does not conform to the provisions of this Bylaw is damaged or destroyed to the extent of less than 75% of its value above its foundations, as determined by the Building Inspector, it can be repaired or reconstructed to continue the non-conforming use permitted under this Bylaw.
- 24.9 Unless as permitted by the Board, if a building or other structure, the use of which does not conform to the provisions of this Bylaw is damaged or destroyed to the extent of 75% or more of its value above its foundations as determined by the Building Inspector, must not be repaired or reconstructed except as a conforming use under this Bylaw.

PART IX: INTERPRETATION

25. APPLICATION OF BYLAW

- 25.1 Where any federal Act or regulation or provincial Act or regulation or any other Enoch Bylaw may apply to any matter covered by this Bylaw and Integrated Land Use Plan adopted by this Bylaw, compliance with this Bylaw and Integrated Land Use Plan will not relieve the person from also complying with the provisions of the other applicable Act, regulation or bylaw.
- 25.2 If any statement, section, sub-section, clause, sub-clause or phrase of this Bylaw, including its appendices, is for any reason held to be invalid by a decision of a court of competent jurisdiction, the decision shall not affect the validity of the remaining portions of the Bylaw and its appendices.
- 25.3 The headings given to the sections and paragraphs in this Bylaw are for convenience of reference only. They do not form part of this Bylaw and will not be used in the interpretation of this Bylaw.

PART X: IMMUNITY

- 26.1 No action or damages lies or may be instituted against present or past Council, Enoch Cree Nation Bylaw Enforcement Officer, Fire Chief, Officer or fire fighter, or members, employees, servants or agents of either Enoch or Council:
- (a) for anything said or done or omitted to be said or done by that person in the performance or intended performance of the person's duty or the exercise of the person's authority; or
- (b) for any alleged neglect or default in the performance or intended performance of the person's duty or the exercise of the person's authority.
- 26.2 Section 26.1 does not provide a defence if:
- (a) Council, Enoch Cree Nation Bylaw Enforcement Officer, Fire Chief, Officer or fire fighter, or members, employees, servants or agents have, in relation to the conduct that is the subject matter of the action, been guilty of dishonesty, gross negligence or malicious or wilful misconduct; or



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(b) the cause of action is libel or slander.

26.3 Enoch, present or past Council, or members, employees, servants or agents of any of Enoch or Council is not liable for any damages or other loss, including economic loss, sustained by any person, or to the property of any person, as a result of neglect or failure, for any reason, to discover or detect any contravention of this Bylaw or any other Enoch Bylaw, or from the neglect or failure, for any reason or in any manner, to enforce this Bylaw or any other Enoch Bylaw.

26.4 All actions against Enoch for the unlawful doing of anything that:

(a) is purported to have been done by Enoch under the powers conferred by this Bylaw or any Enoch Bylaw; and

(b) might have been lawfully done by Enoch if acting in the manner established by law,

must be commenced within six (6) months after the cause of action first arose, or within a further period designated by Council in a particular case, but not afterwards.

26.5 Enoch is in no case liable for damages unless notice in writing, setting out the time, place and manner in which the damage has been sustained, is delivered to Enoch, within two (2) months from the date on which the damage was sustained. In case of the death of a person injured, the failure to give notice required by this section is not a bar to the maintenance of the action. Failure to give the notice or its insufficiency is not a bar to the maintenance of an action if the court before whom it is tried, or, in case of appeal, the Court of Appeal, believes:

(a) there was reasonable excuse; and

(b) Enoch has not been prejudiced in its defence by the failure or insufficiency.

PART XI: PENALTY

27. PENALTY

27.1 Every person who violates any provisions of this Bylaw or who suffers or permits any act or thing to be done in contravention of this Bylaw, or who refuses, omits, or neglects to fulfill, observe, carry out, or perform any duty or obligation imposed by the Bylaw is liable upon summary conviction, to a fine and penalty not to exceed \$1,000, or imprisonment for a term not exceeding 30 days, or both.

27.2 In the event any person fails or refuses to comply with this Bylaw, Enoch Cree Nation shall be entitled to the granting of equitable relief (including without limitation injunctive relief & specific performance) from any Court of competent jurisdiction concerning any threatened or actual breach of the provisions of this Bylaw.



Enoch Cree Nation
Land Use Bylaw

PART XII: AMENDMENTS

28. Historical amendments to this Bylaw:

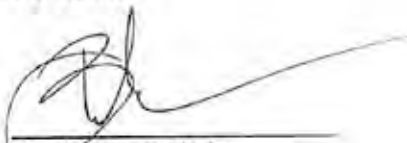
Date Of Amendment:	Section to Be Amended:	Amendment:

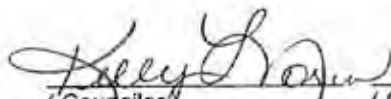


Enoch Cree Nation
Land Use Bylaw

THIS BYLAW IS HEREBY enacted at a duly convened meeting of the Council of the Enoch Cree Nation this 26th day of April, 2018.

Signed by the following members of Council:


Chief William Morin


(Councilor)
Kelly Morin

(Councilor)
Shane Morin

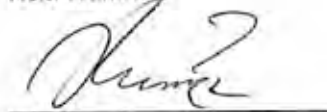
(Councilor)
Lyle Morin


(Councilor)
Lorna Morin

(Councilor)
Nola Wanuch


(Councilor)
Michelle Wilsdon

(Councilor)
John Thomas


(Councilor)
Shane Peacock


(Councilor)
Amanda Morin

being the majority of those members of the Council of the Enoch Cree Nation present at a duly called meeting of the Council.



Enoch Cree Nation
Land Use Bylaw

Master Servicing Plan Schedule "A"

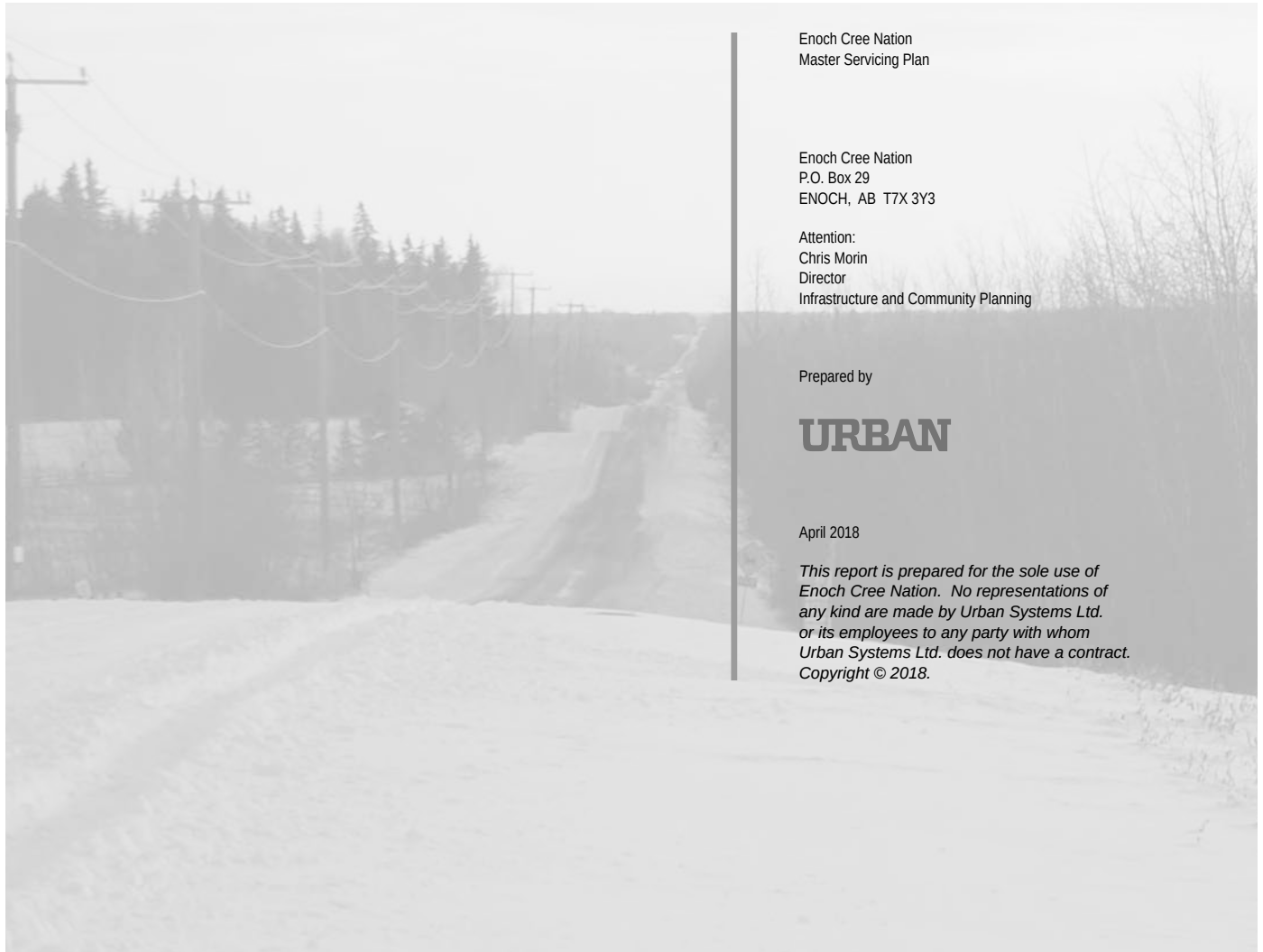


MASTER SERVICING PLAN

ENOCH CREE NATION



URBAN
systems



Enoch Cree Nation
Master Servicing Plan

Enoch Cree Nation
P.O. Box 29
ENOCH, AB T7X 3Y3

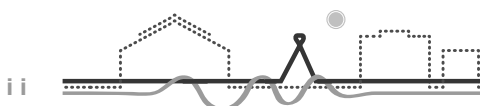
Attention:
Chris Morin
Director
Infrastructure and Community Planning

Prepared by

URBAN

April 2018

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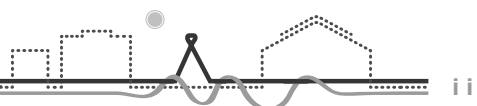


ENOCH CREE NATION
MASTER SERVICING PLAN



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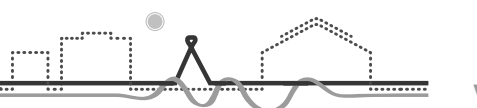


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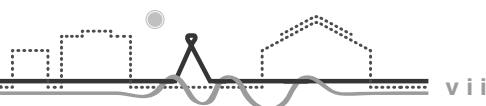
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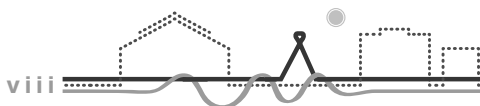
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1. Master Servicing Plan Introduction



ENOCH CREE NATION
MASTER SERVICING PLAN



1.1 Introduction

1.1.1 WHAT IS THE MASTER SERVICING PLAN?

To plan and accommodate for the future growth of ECN, it is necessary to evaluate current and future infrastructure servicing needs from a cost, timing and political perspective. The master servicing plan evaluates servicing strategies for the water distribution, sanitary sewer collection, stormwater conveyance and transportation networks.

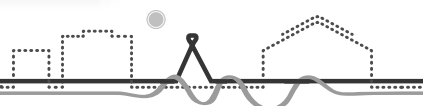
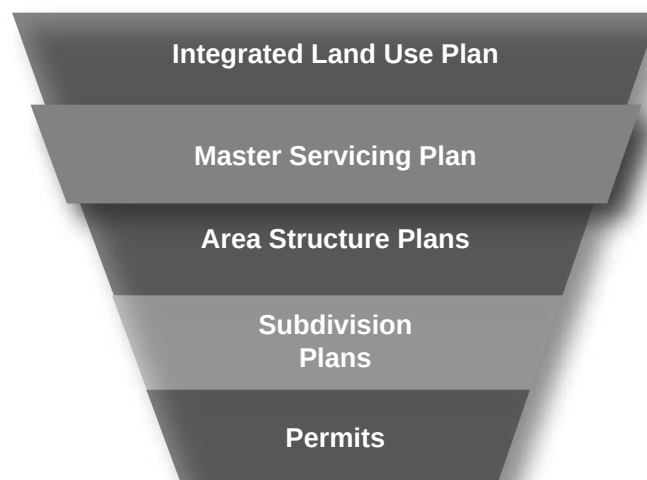
Key outcomes of this plan are expressed through the servicing vision, target levels of service, definitions of sustainability and resilience and servicing goals. Within these goals, short-term priorities and long-term goals have been identified.

1.1.2 ALIGNING WITH ENOCH'S OTHER STRATEGIC PLANS

At the time of preparation of this document, an Integrated Land Use Plan was also being developed for ECN. While this plan includes a high-level understanding of current and future servicing needs, the Master Servicing Plan explores these needs in further detail. It summarizes the ability of current infrastructure to meet those needs. The information in both the ILUP and Master Servicing Plan helps inform land use decisions for the Area Structure Plans (ASPs) for the North-East Development Area (NEDA) and the Village. These decisions will be informed by the existing capacity and upgrading requirements of existing infrastructure,

and concurrently these plans will help inform short and medium-term decisions for infrastructure needs on the basis of enabling economic and population growth.

In addition to coordinating the internal strategic plans, these plans also inform the collaborative work of the ECN in pursuing potential agreements with the City of Edmonton, EPCOR, Alberta Capital Region Wastewater Commission, Capital Region Parkland Water Services Commission and/or the West Inter Lake District (WILD) Regional Water Transmission Pipeline for servicing connections.





1.2 ECN Vision, Mission and Values

Enoch Cree Nation's current strategic priorities help set direction and align efforts as the Nation works towards achieving its goals. These priorities include land use and infrastructure planning, creating partnerships, and improving operations. The Nation also currently has the following vision, mission and values:

Vision - We strive to be a self-sufficient, unified and prosperous Nation

Mission - We, the Enoch Cree Nation, proud member of Treaty 6, actively seek to preserve and promote our culture, language, history, and spirituality while advancing our economic, education, health, and social well-being of our people.

Values

- Honesty – ka kwayasksihikêwinik or kwayask itâtisiwin
- Respect – kihcêyhtowin or manâcihtowin
- Balance – mîyo pimâtisiwin
- Integrity – kwayaskâtisiwin
- Fairness – peyakwan êsi kanawâpamat ayisîynîw
- Transparency – ê kanawapatêhiwêhk
- Growth – ê akamêmototamihk
- Commitment – asotâmawin
- Mutual Support – sîtoskâtowin
- Empowerment – mâmawî wîchitôwin

The Vision, Mission and Values guide the Integrated Land Use Plan and all associated processes.





1.3 Sustainability and Resilience

1.3.1 WHAT IS SUSTAINABILITY?

The Office of Sustainability through the University of Alberta defines sustainability as:

"Meeting our own needs without compromising the ability of future generations to meet their own needs."

The Office of Sustainability also notes that environmentalism is not the only pillar of sustainability, rather social equity, economic development and environmentalism form the pillars of a sustainable community. The following definitions are provided.

1.3.1.1 Environmental Sustainability

"Ecological integrity is maintained, all of earth's environmental systems are kept in balance while natural resources within them are consumed by humans at a rate where they are able to replenish themselves."

1.3.1.2 Economic Sustainability

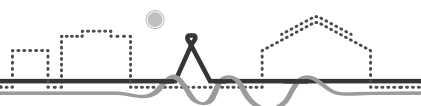
"Human communities across the globe are able to maintain their independence and have access to the resources that they require, financial and other, to meet their needs. Economic systems are intact and activities are available to everyone, such as secure sources of livelihood."

1.3.1.3 Social Sustainability

"Universal human rights and basic necessities are attainable by all people, who have access to enough resources in order to keep their families and communities healthy and secure. Healthy communities have just leaders who ensure personal, labour and cultural rights are respected and all people are protected from discrimination."

Using the above definitions, the City of Edmonton provided principles of sustainable living in their Environmental Strategic Plan "The Way We Green". Of these, the following principles are also applicable to the Master Servicing Plan for ECN.

- **Biodiversity** – recognizing the value of biodiversity and working to protect and restore natural ecosystems.
- **Renewable and non-renewable resources** – ensuring that renewable resources are consumed at a rate less than or equal to the rate of replenishment. Ensuring that the use of non-renewable resources slows at a rate of decline equal to or greater than the rate of resource depletion.
- **Future generations** – the actions of today benefit seven generations into the future.





1.3.2 WHAT IS RESILIENCE?

The Way We Green provides a definition of resilience that has been adapted with minor revisions, as follows.

"The capacity of a system to withstand and bounce back intact from environmental disturbances."

Building on this, the ResilientCity.org network provided the following definition, which ties in the social, economic and infrastructure aspects of resiliency.

"A Resilient City is one that has developed capacities to help absorb future shocks and stresses to its social, economic, and technical systems and infrastructures so as to still be able to maintain essentially the same functions, structures, systems, and identity."

Both the City of Edmonton and ResilientCity.org network provided principles of resilience and of these, the following principles are applicable to the Master Servicing Plan for ECN.

- Density, diversity, and mixed-use –maximizing the active-use (i.e. avoiding long periods of underutilization) of the land while also offsetting the need for new infrastructure.
- Alternate modes of transportation – prioritizing pedestrians, reducing car dependency and promoting active transportation is both sustainable and improves quality of life.
- Transit supportive planning – access to transit is the next step in the progression away from car dependent transportation.
- Place making – conserving, enhancing and creating strong, vibrant places creates a sense of identity and can aid in the preservation of culture and tradition.
- Complete communities – the needs of daily living are provided within walking distance, and walking routes are connected, enjoyable and operate at a fine scale.
- Integrated natural systems – conserving and enhancing natural systems and reducing our impact through how we choose to live and develop land.
- Engaged communities – active participation from all community members is required to both plan the community and to then carry out activities reflective of that plan in their day-to-day routine (e.g. using reusable grocery bags).
- Redundant and durable life safety and crucial infrastructure systems – ensuring proper levels of redundancy and durability are planned for and implemented in critical infrastructure systems.
- Resilient operations – buildings and urban form are designed to have a reduced environmental footprint and require reduced servicing costs (e.g. urban sprawl has a large footprint and is expensive to service and maintain).





1.4 Servicing

1.4.1 WHAT WE HEARD FROM MEMBERS

Through the development of the ILUP, the community was comprehensively engaged, and the feedback received relating to servicing informs the servicing vision.

Priorities for members included green space preservation and reforestation, paved roads, installation of traffic lights, infrastructure upgrades, and wetland health. Members like that other communities have amenities within walking distance, proper services and implement sustainable development.

Development opportunities were identified to be facilities such as recreation, cultural, and health care centres, all of which will need to be considered when assessing future infrastructure capacity.

ECN values a focus on sustainability wherever possible, while also understanding that short-term infrastructure needs must be addressed first. As these are addressed it is important to lay the foundation for sustainability to be achieved through the long-term goals.

1.4.2 SERVICING VISION

Though ECN is focused on independence and self-reliance, it is sensible to utilize nearby resources that can immediately address short-term needs. Where ECN can focus on reducing its dependence on nearby systems is through reduced water consumption, water conservation and where practical, re-use and reducing storm and sanitary discharges.

1.4.2.3 Stormwater Management

The stormwater management system respects and enhances the natural environment with a focus on naturalized systems first and engineered systems where needed, while providing flood protection and minimizing risks to the community.

1.4.2.1 Water Distribution

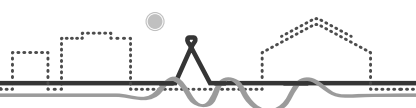
A reliable and clean water source is available to all Nation members. Water is conserved and most efficiently used, with source quality meeting the needs of the end use.

1.4.2.4 Transportation

A network that connects Enoch internally and externally to the surrounding region. Transportation corridors are designed to be safe for all modes of transportation, facilitating vehicles, transit, bikes and pedestrians.

1.4.2.2 Sanitary Collection

All members are using a collection system that meets the needs of the Nation while preserving the natural environment.







1.5 Land Use & Population Growth

The residential, commercial, and institutional growth in the 20-year design horizon is expected to be largely contained within the NEDA and Village ASP areas, with some highway commercial and light industrial growth immediately west and north of the Village core. The expected development required to support this growth is illustrated in **Figure 1.5.1**.

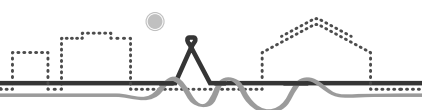
Through the development of the Integrated Land Use Plan (ILUP) an Annual Average Growth Rate of 2% has been selected as the most appropriate means of calculating the Nation's population and land needs over the next 100 years. ECN reported an on-reserve 2016 total population of 1,674 people. The 2% Average Annual Growth Rate projects this population to reach an estimated 11,894 people by 2115. As such, a significant amount of additional land will be needed to meet this increased demand for housing, employment, goods, services, and amenities. The ILUP includes recommendations for the dedication of additional residential, industrial, commercial, and institutional land over and above the amount needed to support the 2% population growth. This is included in the ILUP to ensure flexibility for the development of the Nation over the long term, but has not been included in the Master Servicing Plan analysis as this would result in largely over-designed infrastructure recommendations.

Currently, the Nation has 400 housing units on Reserve located on approximately 5,308 hectares of land. This results in a per unit density of 0.075 units per hectare. Moving forward, ECN has identified the need to shift away from this existing development model toward an approach that incorporates increased residential density.

Due to this anticipated shift in on-reserve residential development, the residential land needs calculation will focus solely on the land needed to accommodate the additional on-Reserve population expected by 2115. It is assumed that ECN's existing housing, which currently accommodates 1,674 residents, will remain in its current form and gradually redevelop over the next 100 years.

For the purpose of the calculating residential land needs for the anticipated on-reserve population, it has been assumed that future housing will consist of 50% rural detached housing and 50% urban residential including detached, semi-detached, and apartment dwellings, which will be located primarily within the Village and NEDA ASP areas (70/30 split between the Village and NEDA respectively). ECN is targeting an average of 4 persons per unit at Enoch by 2115. This is based on the current Enoch household size of approximately 4.2 persons per dwelling unit. An additional 20% of the land required for rural detached and urban residential housing is allocated for roads, stormwater management, lift stations and other above-ground servicing and an additional 10% of the land required for housing will be allocated for parks and open space above and beyond protected environmentally and culturally significant areas.

Commercial and Industrial land is essential to provide revenue and employment for the Nation and its members. Currently, the Nation does not have designated industrial land, and with an expected increase in population, the Nation will need to expand its industrial land base. It is important to note, however, that industrial and commercial growth is not necessarily tied to population growth, but rather local market conditions, which are often difficult to estimate as they depend on micro and macro-economic factors. That said, initial estimates of commercial and industrial growth for the short- medium- and long-term in the Nation were estimated to the best of our knowledge. It is expected that 90% of commercial and industrial growth will occur in NEDA.





The need for institutional land use is directly tied to population growth in the Nation. It was assumed that 12 new acres of institutional land will be required for every 100 additional people in Enoch. It was also assumed that 80% of this land will be located within the Village ASP area, as this area is expected to have the highest concentration of Urban Residential development.

Based on the above assumptions, the following table summarizes additional land requirements for rural residential, urban residential, industrial, commercial and institutional land uses for the 5, 10 and 20-year growth projections of the Nation.

Table 1.5.1: Enoch Cree Nation Existing and Proposed Land Use

Land Use	5-year		10-year		20-year	
	NEDA (ha)	Village (ha)	NEDA (ha)	Village (ha)	NEDA (ha)	Village (ha)
Rural Residential	n/a	n/a	n/a	n/a	n/a	n/a
Urban Residential	0.26	0.60	0.61	1.43	1.43	3.34
Industrial	n/a	n/a	n/a	3	n/a	15
Commercial	0.9	0.1	4.5	0.5	9	1
Institutional	0.13	0.54	0.32	1.26	0.74	2.96
Additional on Reserve Population (ppl)	138		326		764	



Village System Demands
 Non-Residential Existing = 0
 Non-Residential 5 Year = 0
 Non-Residential 20 Year = 15 Ha
 Residential = No development

Village System - No Expected Development in 20 Years

NEDA System Demands
 Existing Residential = 255 units
 Existing Non-Res = 33.19 Ha
 5 Year Residential = 260 units
 5 Year Non-Res = 34.22 Ha
 20 Year Residential = 289 units
 20 Year Non-Res = 42.93 Ha

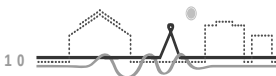
Village System Demands
 Existing Residential = 80 units
 Existing Non-Res = 9.43 Ha
 5 Year Residential = 92 units
 5 Year Non-Res = 10.1 Ha
 20 Year Residential = 147 units
 20 Year Non-Res = 13.39 Ha

Not Served by Village System

Possible service by Village System. To be evaluated on an as needed basis.

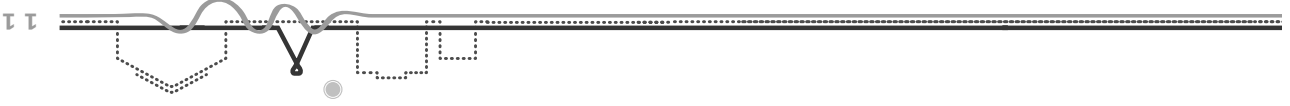
MSP Land Use

- Future Development Areas
- MSP Development Cells
- Former Recreational
- Natural Area
- Rural Residential
- Urban Residential
- Institutional
- Mixed Use
- Commercial
- Commercial/Industrial
- Industrial
- Existing Lagoon
- Transmission/Utility Corridor





2. Transportation Master Plan





INDIAN AFFAIRS SURVEY RECORDS
No. **1147**
PLAN
OF SUBDIVISION FOR INDIAN PURPOSES
OF UNSURRENDERED PORTION OF
STONY PLAIN INDIAN RESERVE
No 135
Tp. 52. R. 26 W. 4th M.
TREATY 6
ALBERTA
Scale 40 Chains to 1 inch

*Two Creech
Indian Res.
February 1912*

*Area Land area 1200
Water area 74
Roads 168
Total 1280
Less 120
New Ind Res. 1160*



ENOCH CREE NATION
MASTER SERVICING PLAN



2.1 Introduction

2.1.1 PURPOSE OF TRANSPORTATION MASTER PLAN

The purpose of a Transportation Master Plan (TMP) is to prepare a long-term plan to guide the development of transportation infrastructure to support the goals and objectives of Enoch Cree Nation (ECN), principally the growth of the community. The TMP documents and analyzes current travel conditions, forecasts future travel conditions, and develops appropriate long-term transportation strategies for the community to consider.

The TMP is used as a basis for adopting safe, innovative, sustainable approaches to all modes of transportation, as a guide to future development, as a basis for partnership discussions with other agencies, and as a basis for preparing long-term Capital Plans for funding and construction of the recommended improvements. These recommendations will support the Nation in applying for funding, and in negotiating development conditions with the private sector. The TMP also forms the basis for the Nation to develop work programs and budgets and consider maintenance expenditures and how they relate to the life-cycle of the infrastructure.

2.1.2 LEVELS OF SERVICE

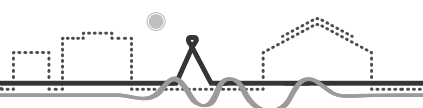
2.1.2.1 Typical Transportation Level of Service

The ideal transportation network is sized to accommodate all travel modes (including passenger and commercial vehicles, transit, pedestrians, and cyclists) efficiently and safely. A roadway hierarchy includes local roadways that serve as access to residential and commercial properties with low speeds and low volumes, arterial roadways that handle a large volume of traffic and are primarily tasked with movement of traffic, and collectors that funnel traffic between locals and arterials. Level of service in a transportation network is typically measured on a scale from A to F, with a LOS of E considered the maximum capacity of the infrastructure. LOS can be predicted and measured for vehicle, transit, pedestrian, and cycling infrastructure and a balance of facilities is necessary to accommodate all modes and make the most efficient use of the network. LOS is a measure of the capacity of a roadway and is indicative of the stability of the traffic flow, vehicle spacing, and travel speed. LOS does not reflect the condition of the infrastructure and LOS assumes that there is a service in place that can be used.

Levels of service are a defined set of standards and services that a community adopts as performance expectations from its infrastructure systems. These levels of service inform how infrastructure is designed, operated, maintained, repaired and upgraded or replaced.

2.1.2.2 Currently Achieved Transportation Level of Service in Enoch

The existing internal transportation network consists of Chief Lapotac Boulevard which provides access to the NEDA area, a small grid of paved roadways within the Village constructed to various standards and cross sections, as well as a series of rural roadways providing connectivity throughout the Nation and access to rural properties. The Nation lands are primarily accessed from 215 Street (Winterburn Road) to the East and Highway 60, which bisects the Nation lands. Service roads parallel Highway 60 and provide access to residential and commercial properties as well as to the Village.





In 2016, ECN upgraded a section of Chief Lapotac Boulevard between the River Cree Resort and Range Road 261, which will help to provide connectivity between the NEDA and the Village. Arena Road serves as the main connection from Range Road 261 to the Village core and is constructed to a two-lane rural gravel standard. **Figure 2.1.1** illustrates the existing road network within and surrounding the Enoch Cree Nation lands.

The existing road network has ample capacity for motorized vehicles based on existing traffic volumes (the roadway network operates at an LOS of A) but, in general, are not built to adequate construction standards (road structure and geometric characteristics). Infrastructure to support multi-modal transportation opportunities is almost non-existent. The Nation constructed a gravel pathway adjacent to a portion of Chief Lapotac Boulevard in 2016 in order to facilitate a safe connection for pedestrians and cyclists in one of the most heavily trafficked areas of the Nation, to provide a connection between the 108 unit apartment building and the River Cree Resort. Monolithic concrete sidewalks exist along 237 A Street within the Village as well as informal dirt paths (desire lines) throughout the Village. There is currently no existing transit service within ECN.

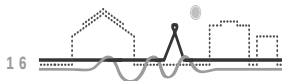
2.1.2.3 Desired Transportation Level of Service

Through the development of the Master Servicing Plan Visioning Document, the Nation defined the desired level of service for the transportation network as:

"A network that connects Enoch internally and externally to the surrounding region. Transportation corridors are designed to be safe for all modes of transportation, facilitating vehicles, transit, bikes and pedestrians."









2.1.3 PRIORITIES AND GOALS

The guiding principles in the integrated land use plan define the overall vision that ECN members have for their land and community in the long term. These guiding principles were arrived at through consultation and conversation with Chief and Council, elders, students, and other community members. The transportation master plan is informed and shaped by these guiding principles.

ILUP Guiding Principles:

- Protect natural and cultural areas for member use and enjoyment
- Balance community growth and economic development
- Support job creation and business development on reserve
- Maintain and strengthen Enoch's unique culture and identity
- Develop cultural and recreational facilities
- Provide a variety of housing options according to members needs

Through development of the master services plan visioning document the following short-term priorities and long-term goals emerged:

Short-term Priorities

A network that connects Enoch both internally and externally to the surrounding region.

- **Upgrading Chief Lapotac Boulevard to provide connectivity between NEDA and Village.** *Chief Lapotac Boulevard was constructed between the River Cree Resort and Range Road 261 in 2016 to a two-lane paved standard. This completes the connection between NEDA and the Village, though Arena Road is gravel and will require upgrading as traffic increases.*
- **Establishing road network plan and road standards to guide infrastructure investments.** *The TMP establishes a long term road network plan based on the anticipated population growth in Enoch. It also provides recommended infrastructure improvements at the short, medium, and long-term horizons to guide investment in transportation infrastructure.*

- **Plan and construct safe pedestrian facilities within the Village and between NEDA and the Village.** *A gravel multi-use trail was constructed adjacent to Chief Lapotac Boulevard in 2016 in order to connect the 108 unit apartment building to the River Cree Resort. This was identified as a key pedestrian corridor that was crucial to ensure safe separation of pedestrians from vehicular traffic. The trail currently terminates at the West end of the River Cree Resort parking lot and at the 108 unit apartment building and will require expansion in the future to truly serve as a connection between NEDA and the Village.*

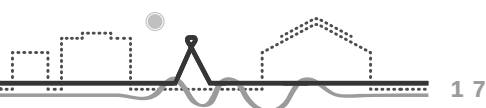
- **Signalization of Chief Lapotac Boulevard / 215 Street Intersection and re-timing of signals at Costco access to improve safety for those entering/exiting the NEDA area.** *This was completed in 2016 and appears to be alleviating traffic concerns for people entering and exiting the Nation from 215 Street at these two access points.*

Long-term Goals

Streets are designed to be safe for all modes of transportation, facilitating automobiles, transit, bikes and pedestrians.

- Explore potential impacts of emerging autonomous vehicle technology and opportunities for development within ECN.
- Establish a network of transportation infrastructure that safely and efficiently accommodates all modes of travel.
- Explore options for development of a transit network, which may include a community transit system, extension of service from the City of Edmonton, a regional transit initiative, or another model.

The Nation has already made progress on addressing the short-term priorities since the visioning document was developed. The TMP serves as a framework to continue to address these priorities and set the Nation up to realize its long-term goals. This document explores the steps that the Nation can take in the short, medium, and long term to build a transportation network that is safe and sustainable for all modes of travel.

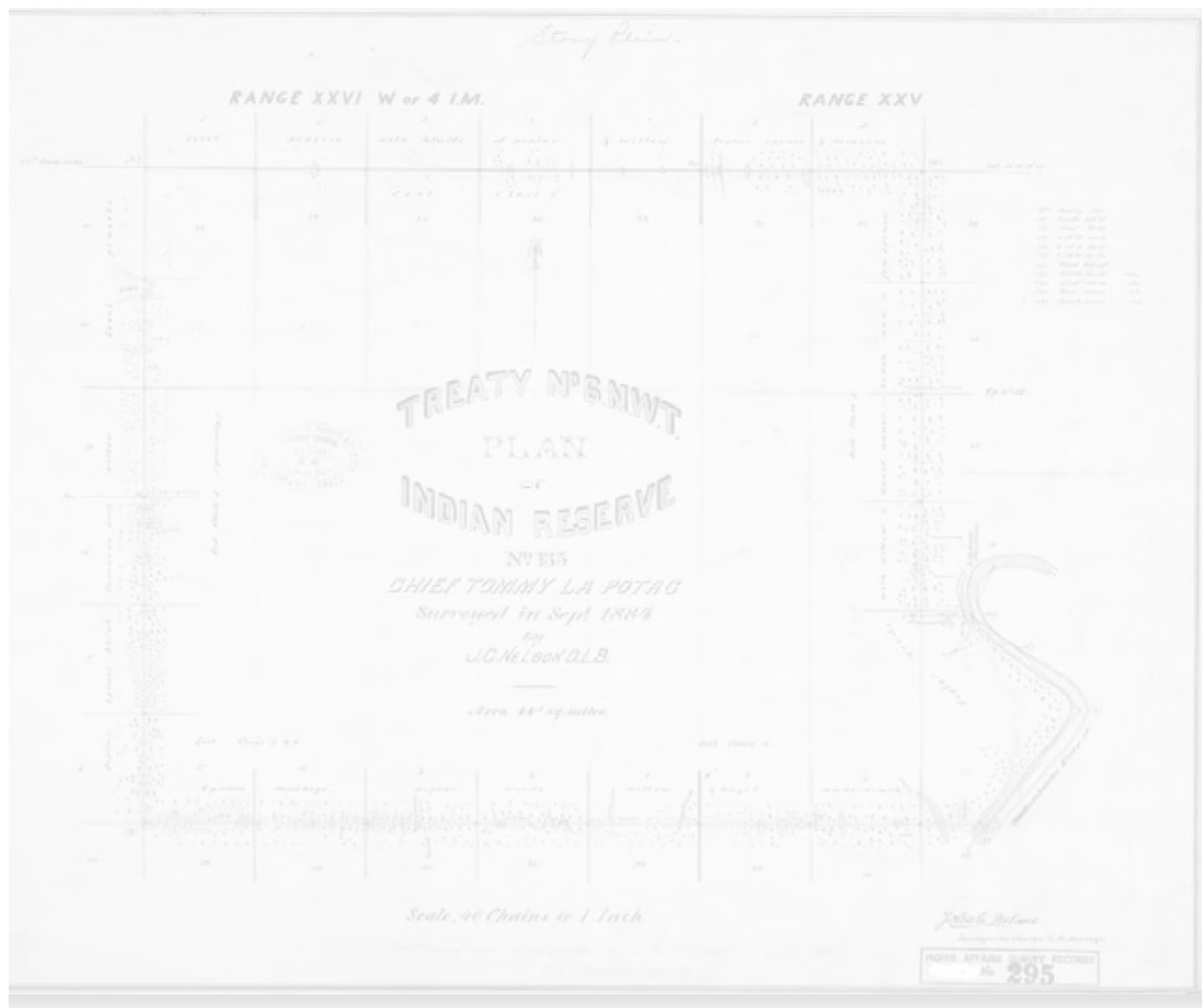




2.1.4 HISTORICAL INFORMATION

This Transportation Master Plan is informed by the following historical reports and documents:

- Area Structure Plan (Urban Systems, 2017)
- Integrated Land Use Plan (Urban Systems, 2016)
- Enoch Master Servicing Plan – Visioning Document (Urban Systems, 2016)
- Enoch Environmental Overview (Urban Systems, 2015)
- Master Servicing Agreement (City of Edmonton)
- City of Edmonton Design and Construction Standards





2.2 Existing Transportation Network

2.2.1 EXISTING ROAD NETWORK

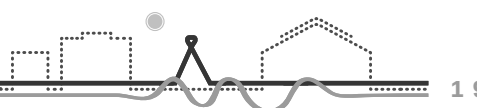
Enoch is bordered by Highway 628 (Whitemud Drive) to the north, Highway 627 to the south, Range Road 265 in Parkland County to the west, and 215 Street (Winterburn Road) in Edmonton to the east. Highway 60 runs north-south and bisects the Enoch lands. **Figure 2.2.1** illustrates the existing road network in the Village core and NEDA areas.

Highway 628 has an AADT of approximately 6,500 vehicles per day in the vicinity of the Enoch lands. It is currently an unimproved two-lane roadway with a cold mix surface between 215 Street and Highway 60 and a gravel surface west of Highway 60. This section of Highway 628 has a posted speed of 80 km/h. The intersection with Winterburn Road is signalized as is the intersection with Highway 60. The intersection with Range Road 265 is currently stop controlled. There are a number of private accesses directly onto Highway 628.

Highway 628 between Anthony Henday Drive and Highway 60 is planned for upgrading to a six-lane freeway cross section, with a posted speed of 100 km/h and interchanges at the 231 Street and Highway 60 intersections. Alberta Transportation mandates full access control on freeways, prohibiting at grade intersections. Local access to freeways is restricted within 3km of an existing or future interchange and prohibited within 1.6km of a freeway interchange. Development access is typically permitted greater than 1.6km away from an existing or future interchange provided the development is served by one-way highway exit and entrance ramps. These developments may also be serviced by a two-way service road providing the service road access is off an adjacent roadway, not off the highway. From Highway 60, west to Stony Plain, Highway 628 will be upgraded to a four-lane expressway standard. Development access is generally limited to right-in right-out access off of an expressway. All directional access is restricted to the minor roadway. Highway access will be removed at Range Road 262 (Pinchbeck Road) with the old alignment of Highway 628 kept as a service road to provide access to the Enoch lands.

Planning has been completed for the portion of Highway 628 between Anthony Henday Drive and Highway 60, but the construction is currently outside of AT's three-year construction program. Planning of the first stage of upgrade from Highway 60 west to Highway 779 has been completed and includes widening, realignment, and access relocation / consolidation. Design and land purchase for this section is currently underway but the construction is currently outside of AT's three-year construction program. The City of Edmonton's long-term traffic model indicates that the construction of the interchange at 231 Street will not be warranted until after the year 2020. Development adjacent to Highway 628 (whether by Enoch, Edmonton, Parkland County, or a developer) will require an assessment of the traffic volumes expected to be generated and whether improvements will be triggered by these developments. Through the servicing agreement dated August 6, 2009, Enoch has committed to contribute towards the total cost of future construction of one lane of Highway 628 (Whitemud Drive) between 215 Street and 231 Street, estimated at \$3,900,000.

Highway 60 has an AADT of approximately 11,000 vehicles per day. Alberta Transportation had previously identified Highway 60 as a possible location for the future Edmonton Regional Ring Road. In recent conversations with AT, it has been indicated that this is no longer the case, and that the future Ring Road will be located further west, outside of Enoch's lands, pending further review by the Province. The relocation of the Regional Ring Road generally means that traffic volumes on Highway 60 will remain lower over the long term, resulting in a lower standard of roadway and less stringent access management requirements imposed by AT. Given this information, it has been assumed that Highway 60 will remain a major arterial standard roadway in the short and medium term, with existing at-grade intersections remaining at the current locations. Additional at-grade intersections would be at the discretion of AT on a case-by-case basis. The parcels of land adjacent to Highway 60 will continue to be serviced by the existing accesses and service roads.





Highway 627 (Garden Valley Road) has an AADT of approximately 6,200 vehicles per day. It is a two lane undivided paved highway with a posted speed of 100km/h and signals at the intersection of Highway 60. The intersection of 215 Street is stop controlled in the northbound/southbound directions and the Highway turns into 23 Avenue within Edmonton City limits, east of 215 Street. 23 Avenue provides a connection to the Cameron Heights neighbourhood in the City of Edmonton and Anthony Henday Drive.

215 Street (Winterburn Road) is a two lane undivided paved arterial roadway with a posted speed of 60km/h. It primarily provides access to the residential neighbourhoods in the City of Edmonton bordering the Enoch lands, as well as to the River Cree Resort and the Costco development and future commercial development to the west. Existing accesses onto 215 Street include Chief Lapotac Boulevard, the Costco access, 62 Avenue and 45 Avenue, with future accesses at 69 Avenue and Lessard Road, which are currently being planned and constructed. 62 Avenue provides an important connection from Enoch at 215 Street to the Anthony Henday and Callingwood Road/west Edmonton. Another key connection to Enoch Cree Nation is Lessard Road which is an Anthony Henday Interchange and connects into west Edmonton. Future arterial access to Enoch is identified at 62 Avenue and 35 Avenue. The land between these accesses is the Sand Hills area which has been identified as an area of cultural and environmental significance. ECN members and leadership have stressed the importance of protecting this area by restricting development and access, now and in the long term. The City of Edmonton has future plans to upgrade 215 Street in the vicinity of Enoch to a six-lane arterial standard, with two of those lanes designated for Enoch generated traffic.

The Master Servicing Agreement between Enoch and the City of Edmonton, outlines triggers for the construction of upgrades to 215 Street and Whitemud Drive and the responsibility of Enoch for contributing a proportionate share of the cost of the capital improvements associated with the development. Specifically, the agreement states that Enoch will bear the cost of a traffic study by an independent consultant when peak hour two-way development traffic volumes exceed 1,000 vehicles/hour on Whitemud Drive or 215 Street. The agreement also states that the cost for installation of traffic signals at the Chief Lapotac Boulevard / 215 Street intersection will be shared proportionately when peak traffic volumes reach 1,300 vehicles/hour. The installation of signals was completed

in 2016 to address difficulty for vehicles exiting Chief Lapotac Boulevard due to high volumes of traffic on 215 Street. The signals at the Costco access were also re-timed in order to improve traffic flow in the area. As per the agreement, additional capital improvements will be required (and cost shared) once peak traffic volumes reach 1,971 vehicles per hour. A Traffic Impact Assessment was conducted in March 2014 for the Northeast Development Area, to quantify the traffic impacts of expected development adjacent to the 215 Street / Whitemud Drive intersection by Enoch and adjacent developers. The study estimated that the Enoch commercial development would include a bank, office buildings, a fast food restaurant, a gas bar with convenience store, retail centres, 231 apartment units, and 46 residential lots. Additionally, the Granville development to the east and the Rosenthal development to the north, within the City of Edmonton are expected to be completed, with approximately 1,560 residential units and 6.5 ha of commercial development. This TIA will be updated as the NEDA ASP is completed, as changes to the assumed land use for the area are anticipated.

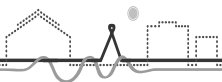
In 2016, Enoch constructed Chief Lapotac Boulevard between the River Cree Resort and Range Road 261 to a two-lane paved standard to enhance access to the apartment units in the area as well as provide a connection between the NEDA area and the Village. This also serves as a secondary emergency access. It is anticipated that Chief Lapotac Boulevard will eventually be upgraded to a four-lane paved arterial standard and will serve as a major east-west connector within the Enoch lands.

In general, there is significant development ongoing and expected within Enoch and the surrounding municipalities. Some responsibility for the pressures placed on the existing roadway network and the cost of future upgrades can be attributed to each neighbouring development. As development in the area occurs, the affected road authority will require a TIA or similar traffic study to quantify the effects of the increased traffic generated by the development on the surrounding road network. A cost sharing framework should be developed to determine each municipalities / developers share of the financial responsibility for funding upgrades to the offsite roadway infrastructure.



Figure 2.2.1 Existing Road Network

The map displays the existing road network in the area. Key roads include Highway 60 Frontage Road West, Highway 60 Frontage Road East, Highway 628, Rte Rd 262, Rte Rd 261, and Whiteburn Rd. Other roads shown include 239A St, 239 St, 238A St, 237A St, 237 St, 74 Ave, 70 Ave, 72 Ave, 71A Ave, 74 Ave, 73A Ave, 75A Ave, and Chief Lapotac Blvd. The map also shows TWP 523 and a Google logo in the bottom left corner.

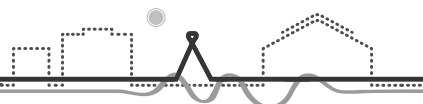




2.2.2 TRAVEL BEHAVIOUR

Transportation modal share is a measurement of the percentage of trips taken using different modes of transportation (walking, cycling, transit, and driving) and is an indicator of the sustainability of the transportation network within a city or region. A shift to more sustainable modes of transportation (walking, cycling, or transit) over driving can have a significant impact on public health and quality of life, while also reducing impacts to the natural environment and easing the pressure and cost of building and maintaining transportation infrastructure. People are enticed to shift modes when alternate modes of transportation are efficient, accessible, and comfortable.

Existing modal share data is typically collected through a household travel survey, which has not been conducted for Enoch specifically. As there is no existing transit service in Enoch and few pedestrian and cycling facilities, it can be assumed that most trips are made by private vehicle, particularly outside of the Village core. As Enoch plans to develop more commercial, institutional, and residential land use there is an opportunity to incorporate transportation facilities that encourage a healthy and sustainable modal share, including sidewalks and multi-use paths, separated bicycle facilities, and eventually a transit service when potential ridership grows enough to warrant it. A mix of land use, including neighbourhood commercial and institutional development within the Village provides services to Enoch residents within walking or cycling distance, as opposed to having to leave the Village or the Nation to obtain these services.





2.3 Future Transportation Network

2.3.1 FUTURE LAND USE AND POPULATION GROWTH

The residential, commercial, and institutional growth in the 20-year design horizon is expected to be largely contained within the NEDA and Village ASP areas, with some highway commercial and light industrial growth immediately west and north of the Village core.

An Annual Average Growth Rate of 2% has been selected as the most appropriate means of calculating the Nation's population and land needs over the next 100 years. ECN reported a 2015 total population of 2,518 people. The 2% Average Annual Growth Rate projects this population to reach an estimated 18,242 people by 2115.

It is proposed that, over the long term, approximately 70% of Enoch's total population will live on reserve. This would result in an on-Reserve population of 12,769 people in 2115, an increase of 11,096 people from 2015. As such, a significant amount of additional land will be needed to meet this increased demand for housing, employment, goods, services, and amenities.

The proposed area (by land use) that is required to support this growth is outlined in the *Master Servicing Plan Introduction*.





2.4 Implementation

2.4.1 SHORT TERM (5 YEARS)

Development is not expected to increase sufficiently to warrant intersection upgrades (turning lanes, signalization, or other improvements) or road widening in the short term (by the year 2022), based on estimated trip generation and calculated LOS. Transportation infrastructure upgrades in the short term should focus on upgrading of substandard roadways, development of a maintenance program to guide maintenance expenditures and prolong the lifespan of existing infrastructure, and constructing multi-modal linkages in areas where the demand exists.

Arena Road is the main connection between the Village core and Range Road 261 / Chief Lapotac Boulevard that provides connection to the River Cree Resort and the rest of the NEDA. Arena Road is constructed to a poorly-graded gravel standard and currently services approximately 1,300 vehicles/day. This is expected to increase to 8,400 vehicles/day within twenty years. Reconstruction of Arena Road between Range Road 261 and the Village core to a paved collector road standard (refer to *Section 2.5.3* for typical road cross-sections) is warranted within five years to support the expected growth and to provide a driving surface that is safe and passable for all modes of transportation in all weather conditions.

The development of a maintenance program in the short term will give ECN a framework for making decisions related to the expenditure of maintenance dollars, ensuring that the time and money spent on maintenance efforts delivers the greatest impact possible. Maintenance treatments and applications have a direct impact on the design life of a paved or gravel roadway and are an essential component of good management practice. The amount of maintenance required to keep a roadway at a planned serviceability level can be a measure of the effectiveness of programming, design, maintenance treatments, and/or construction quality. In turn, maintenance activities and expenditures provide feedback for programming, design, future maintenance and construction. For this reason, maintenance should be carefully planned, systematically implemented and

well documented. Doing so can enable road managers to easily retrieve information, and accurately assess material costs, methods, and their effectiveness.

In general, there is a lack of pedestrian infrastructure throughout ECN. The Nation constructed a gravel pathway adjacent to a portion of Chief Lapotac Boulevard in 2016 to provide a safe connection on one of the most heavily used pedestrian routes (between the 108 unit apartment building and the River Cree Resort) and to keep pedestrian traffic off of the newly built roadway. Further pedestrian linkages should be built in key areas over the next five years. These areas include the Village core, NEDA, and the connection between the two, as these areas service the highest number of residents and the most traffic and provide the connections between home and other key destinations (school, work, shopping, etc). As Arena Road is upgraded to a collector standard, separated multi-use trails should be constructed adjacent to the road to provide a safe connection for pedestrians and cyclists. This pedestrian connection should be extended up Range Road 261 to make a connection to the existing Chief Lapotac Boulevard pathway system. This will complete the pedestrian connection between the Village and the NEDA. As roadways are upgraded or constructed throughout the Nation, they should include appropriate pedestrian and cycling infrastructure to support multi-modal connections as outlined further in *Sections 2.5.3* and *2.6.1*. **Figure 2.4.1** illustrates the ultimate pedestrian connectivity network for the Village and NEDA areas. It should be noted that this figure shows the main arterial and collector connections as well as multi-use trail connections intended to provide access to natural and culturally significant areas. All roadways should include the construction of appropriate pedestrian facilities as constructed to facilitate connection to these major routes.



2.4.2 MEDIUM TERM (20 YEARS)

A transportation impact assessment (TIA) was completed for the 20-year growth horizon to determine the impact of the forecasted growth on the existing road network and recommend improvements to support the growth and development of the Nation. A TIA is a planning tool for determining a proposed development's specific impact on the regional road network and the necessary timing, phasing, and extent required to support development. The TIA is intended to be a living document that will be referred back to and updated as the Enoch lands develop and the population grows. The detailed analysis is included in **Appendix A**.

The transportation analysis was conducted on the regional and internal road networks with the proposed 20-year land use based on the forecasted growth concentrated in the Village Core and NEDA site.

At the 20-year growth horizon, the Village Core and NEDA sites are expected to contain approximately 785 units with a mix of single-family, multi-family, school, and commercial developments. It is expected that approximately 2,200 vehicle trips will be generated in the peak morning period with 2,300 trips in the afternoon. It is assumed that as the lands approach full build out, trips would internalize to capture synergies between land uses within the community. Areas of mixed development (residential, commercial, and institutional) encourage

trips to be made within the community as opposed to the majority of trips made to destinations outside of the community. This development also results in shorter trips which makes active transportation modes (walking or cycling) more efficient and inviting.

Traffic volumes for the study intersections were extracted from the Alberta Transportation web portal and used for the TIA. Trip distribution was assigned based on the Alberta Transportation data on Highway 60 at Highway 16A.

Traffic generated by the anticipated 20-year horizon build out was combined with the existing background traffic volumes to determine transportation upgrade triggers for the various transportation facilities throughout the staged development. The timing for improvements in the TIA is listed below.

The only warranted improvement noted in the traffic analysis is that the intersection of Highway 60 / Arena Road will require signalization by the 2037 horizon. It should be noted that this intersection is expected to fail under background traffic conditions (based on regional traffic growth, without accounting for Enoch development growth). This means that the north-south regional traffic on Highway 60 is expected to increase to a point where it will be nearly impossible to enter or exit the highway at this location without signalization.

2.4.3 LONG TERM (100 YEARS)

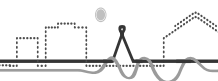
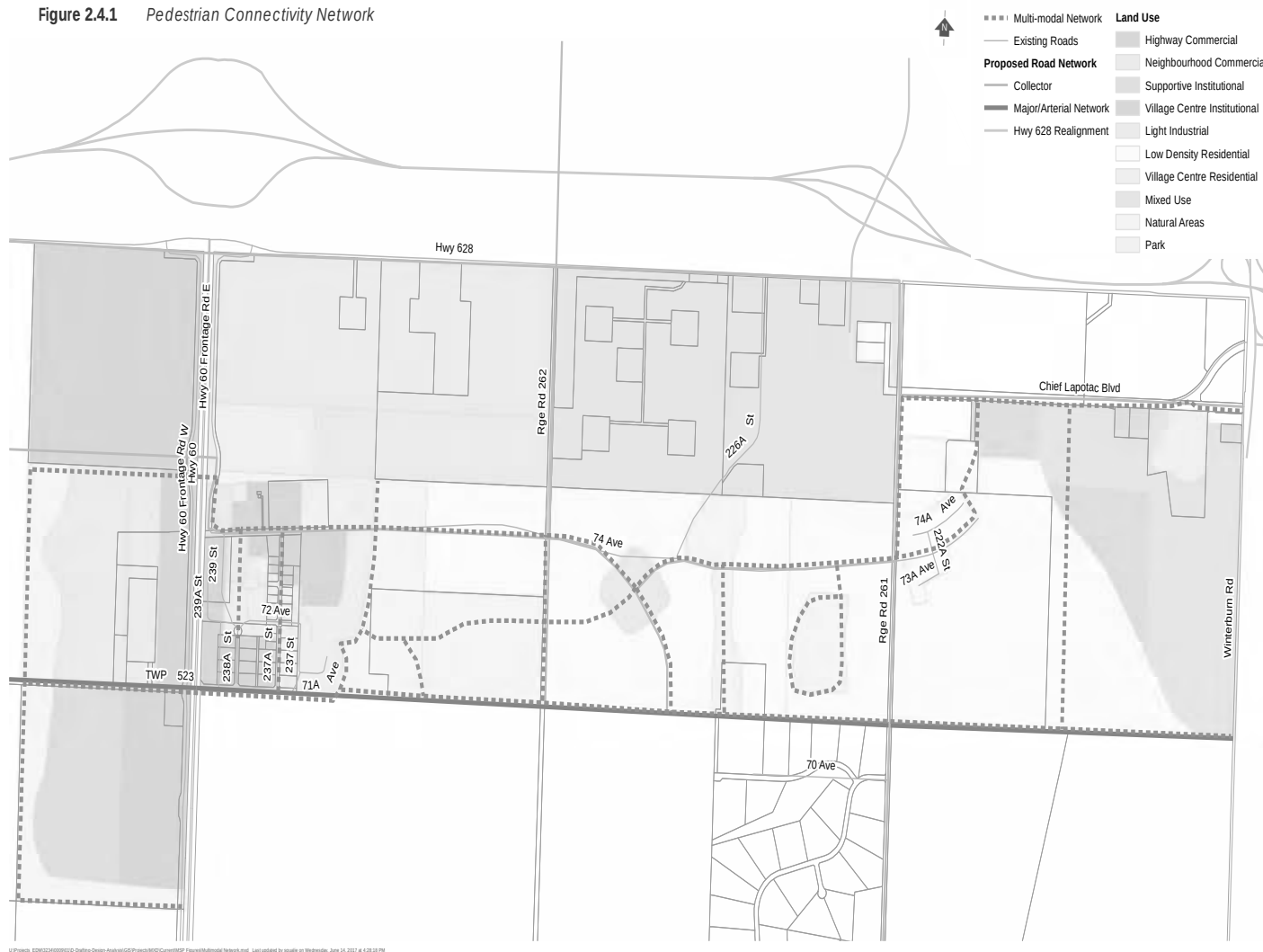
Figure 2.4.2 illustrates the anticipated ultimate roadway network and applicable classifications, based on the expected growth of ECN over the next 100 years. while **Figure 2.4.3** illustrates the ultimate roadway network specific to the Village core and NEDA area. The proposed network is designed to support residential, institutional, and commercial growth which is expected to be centered in the Village core and NEDA in the short term and then the area between these areas in the longer term. The roadway network is designed to provide connection between these key areas in the short

term, while eventually providing an arterial connection (Township Road 523) between 215 Street and Highway 60 and taking any through traffic away from the Village and developed areas. A balance of appropriately sized roads provide safe access to residential areas and amenity spaces and moves traffic safely and efficiently. Multi-modal facilities will be developed and expanded as new roadways are built and older roadways are rehabilitated, providing safe and efficient connections for all transportation modes.

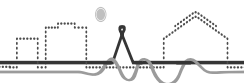


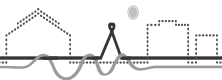


Figure 2.4.1 Pedestrian Connectivity Network











2.5 Road Standards

2.5.1 TRANSPORTATION HIERARCHY

The classification and designation of a roadway dictates the appropriate cross section and design criteria to be applied. A transportation hierarchy defines the design of the street based on the intended use, balancing the movement of people and goods with access to adjacent parcels of land. The classification of a roadway dictates the applicable road standards and cross section elements as well as the posted and design speeds.

ECN's transportation hierarchy includes arterial, collector, and local roadways as well as specialty cross sections specific to specialized areas.

The arterial roadway network typically services upwards of 5,000 vehicles per day and provides direct connections between communities or major destinations with traffic movement as the primary function. **Figure 2.5.1** illustrates the arterial roadway standard cross section.

The collector road network balances movement of traffic between arterial and local roadways and access to adjacent land uses. The collector road concept is designed to control vehicular traffic speeds, provide pedestrian and bicycle network connectivity, and preserve and enhance the natural features of the Nation (see **Figure 2.5.2** Collector Cross-section Concept).

The primary function of local roads is to provide access to adjacent land uses for automobiles, bicycles as well as pedestrians (see **Figures 2.5.3** and **2.5.4** Local Cross-section Concept). The urban cross-section is applicable to the areas within the Village core, with concrete curbs and sidewalks separated from the roadway by a treed and landscaped boulevard space. The rural cross-section option is applied to the residential areas east of the main Village core. This cross-section accommodates overland flow of drainage and

maintenance of the natural features of the nation while also providing a separate space for pedestrians. These roadways are characterized by low traffic volumes and low speeds and form safer access for local residents. Treed boulevards, separate sidewalks, pedestrian scale lighting, and appropriately sized roadway widths encourage low speed traffic and increase safety and comfort for all traffic modes.

Complete Streets are safe, comfortable, and convenient for travel for everyone, regardless of age or ability – motorists, pedestrians, bicyclists, and public transportation riders. (www.completestreets.org)

Complete Streets are streets that are built for people. They reflect the surrounding area, are safe and welcoming to users of all ages and abilities traveling by all modes of transportation, and are important for the quality of life and growth of a community. ECN's road standards reflect the desire to implement Complete Streets principles on all new and rehabilitated roadway projects. Complete Streets are intended to:

- Provide travel options for all users and trip purposes in a safe, accessible, context sensitive manner in all seasons;
- Form a network of streets that together accommodate all users and allow for efficient and high quality travel experiences;
- Be adaptable by accommodating the needs of the present and future through effective space allocation for the many functions of the street;
- Contribute to the environmental sustainability and resiliency of the Nation; and
- Be vibrant and attractive people places in all seasons that contribute to an improved quality of life.





2.5.2 MINIMUM ROAD STANDARDS

ECN does not currently have infrastructure design and construction standards and has traditionally referred to standards from the City of Edmonton and other surrounding municipalities as well as relying on best engineering practices. It is recommended that a standards document be developed for ECN that is reflective of the unique cultural and environmental features of the Enoch lands and the desire to build infrastructure that best highlights and preserves these important features. A standards document ensures that any development (whether completed by the Nation or a third party developer) follows the same set of rules, ensuring consistency not only in the look and feel of infrastructure throughout the Nation but also ensuring that infrastructure is built to suitable standards and will last for as long as possible with minimum maintenance costs.

This section is not intended to be a comprehensive design standards document. It is only intended to highlight best practices that should be considered as transportation infrastructure is designed and constructed.

Roadway subgrade and pavement structures shall be based on results of a geotechnical investigation. A report shall be submitted specifying the required structure and all design factors including design traffic loading and the pavement design life. Roadways must be designed to meet or exceed these standards in accordance with good engineering practices and specific site conditions.

ECN completed a road signage standardization project in 2016 to select and install appropriate identifying road signage and building numbers. All future sign installation should comply with this new standard.

2.5.3 ALTERNATIVE / SPECIALTY ROAD CROSS SECTIONS

Specialty road cross sections have been developed to apply to specific areas, as identified through the development of the Village Area Structure Plan. The Main Street cross section (**Figure 2.5.5**) is applicable to 237 A Street and reflects a roadway with street oriented commercial development. It includes a separated bicycle facility as well as a wide pedestrian zone, curb extensions at intersections and mid-block crossings, and opportunity for parklets. This cross section is intended to encourage a balance of all modes

of transportation and create a safe destination for people to shop, eat, and be entertained.

The pedestrian priority cross section (**Figure 2.5.6**) is applicable to Pedestrian Priority Overlay area. This cross section intertwines the pedestrian and vehicular zones, by using low-profile rolled curbs and textured pavement applications. The street is designed to encourage low speeds and comfortable movement of all roadway users.

2.5.4 MAINTENANCE CONSIDERATIONS

As previously outlined, development of a road maintenance program is recommended to ensure that the dollars invested in the construction and maintenance of roadway infrastructure is best utilized to extend the life cycle of the Nation's paved and gravel roadway infrastructure. A properly prepared maintenance program can also make the case for sufficient funding allocation.

Paved and gravel roadways serve different types and volumes of traffic and their use is applicable in different situations. An Average Annual Daily Traffic (AADT) volume of 200 vehicles/day is generally the minimum cost effective value considered for paving a roadway in Alberta. If traffic is less than this average (which is typical of rural roadways in the Nation that service a handful of residential properties) it is most cost effective to maintain them as a gravel surface and complete the necessary maintenance. Gravel surface maintenance

includes grading, dust abatement, snow and ice control, regular inspections, and spot repair of pulling shoulders, drainage issues, and deep structure failures. Paved surfaces require less ongoing maintenance but repairs are generally more costly and if not properly maintained can result in more serious issues. Pavement distresses that require treatment include pot holes, subgrade failures, settlements, rutting, cracking, spalling, and raveling. A maintenance program ensures that all roadways are inspected regularly for these issues and recommends the appropriate (most cost effective) maintenance application to fix the issue and extend the life of the pavement.

Maintenance can be reactive (damage repair) or proactive (damage prevention). Development of a maintenance program ensures that maintenance dollars are appropriated effectively and roadways are maintained to a standard that is safe for all users.



3 2

ENOCH CREE NATION
MASTER SERVICING PLAN



Figure 2.5.1 Arterial Cross Section

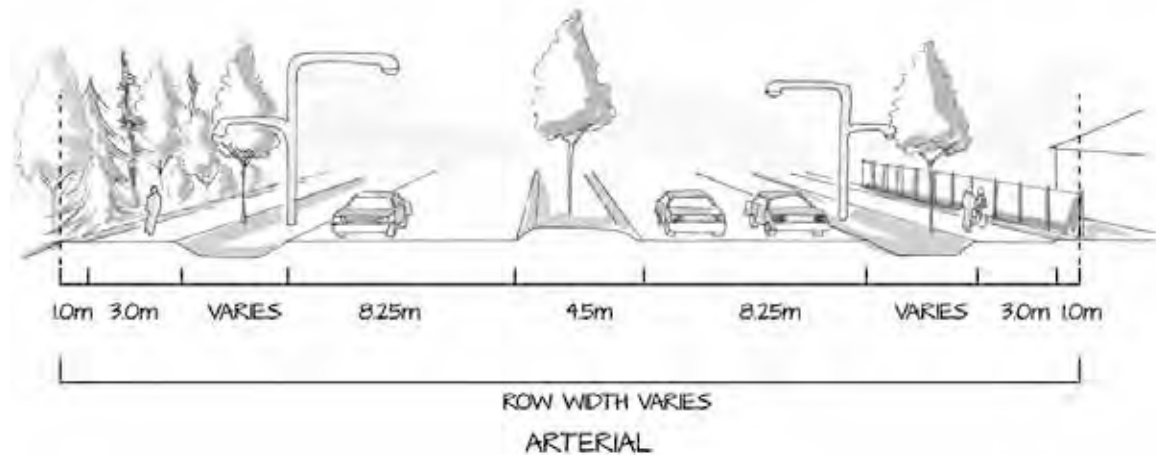


Figure 2.5.2 Collector Cross Section

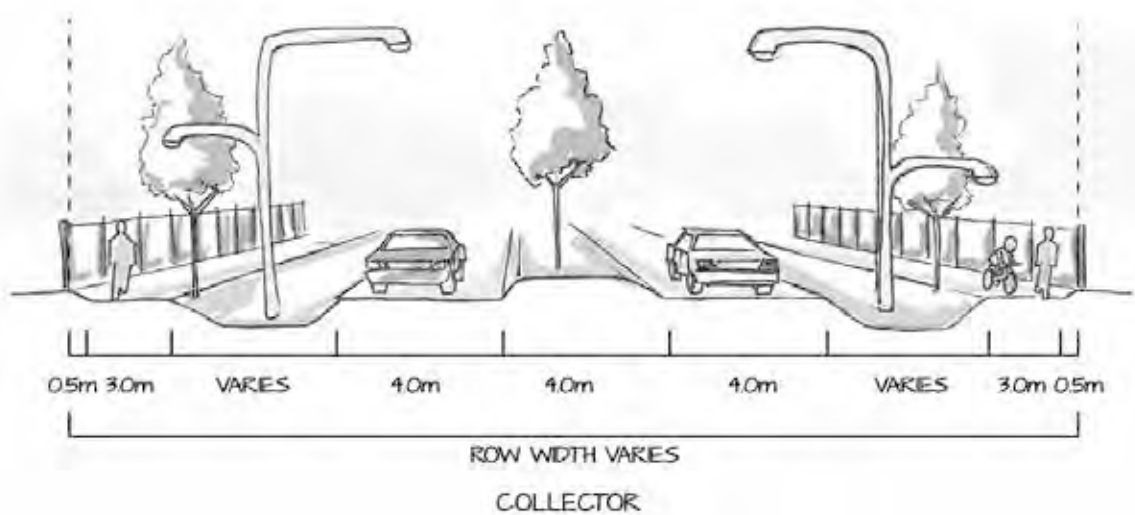




Figure 2.5.3 Local Urban Cross Section

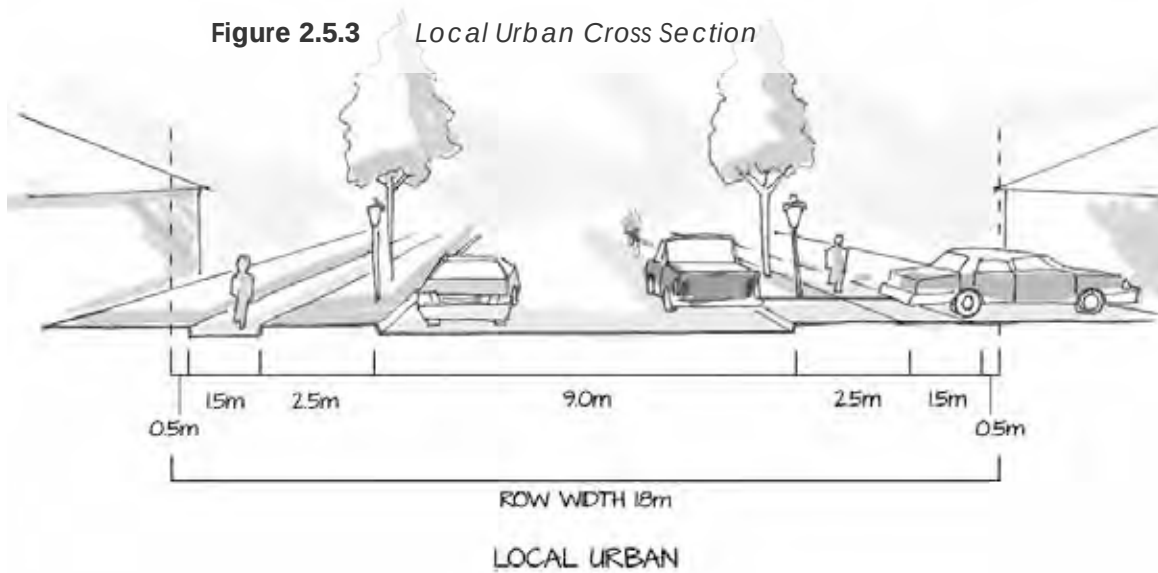


Figure 2.5.4 Local Urban Rural Cross Section

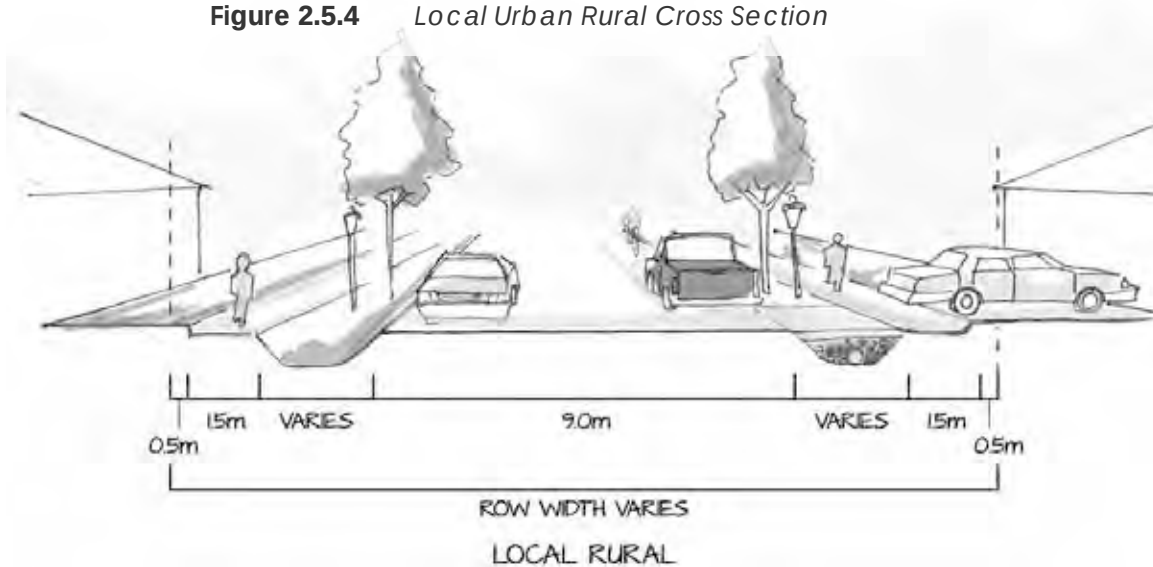




Figure 2.5.5 Main Street Cross Section

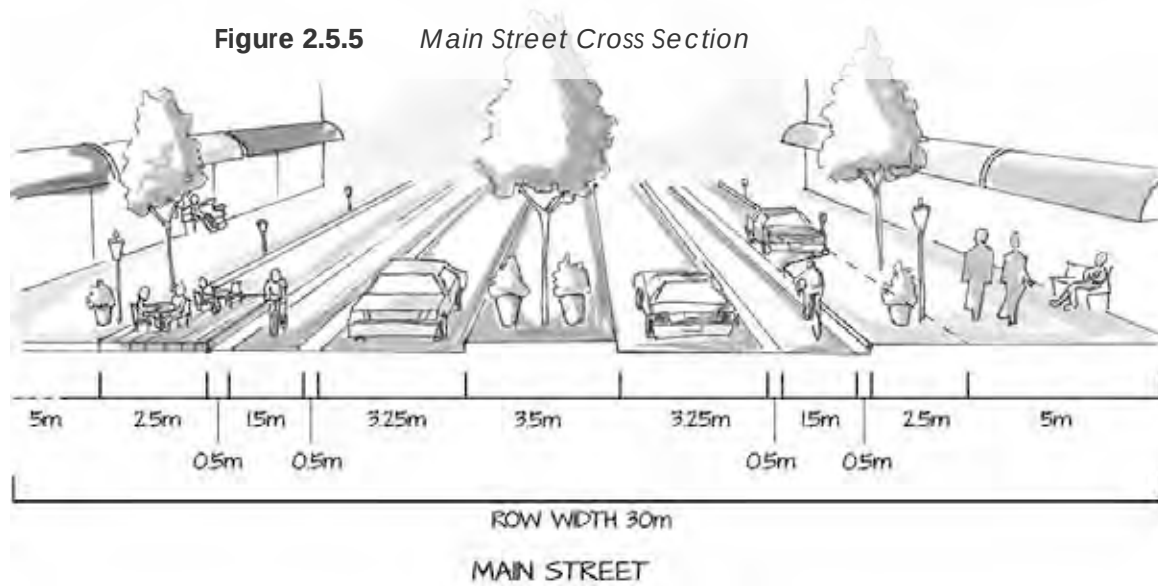
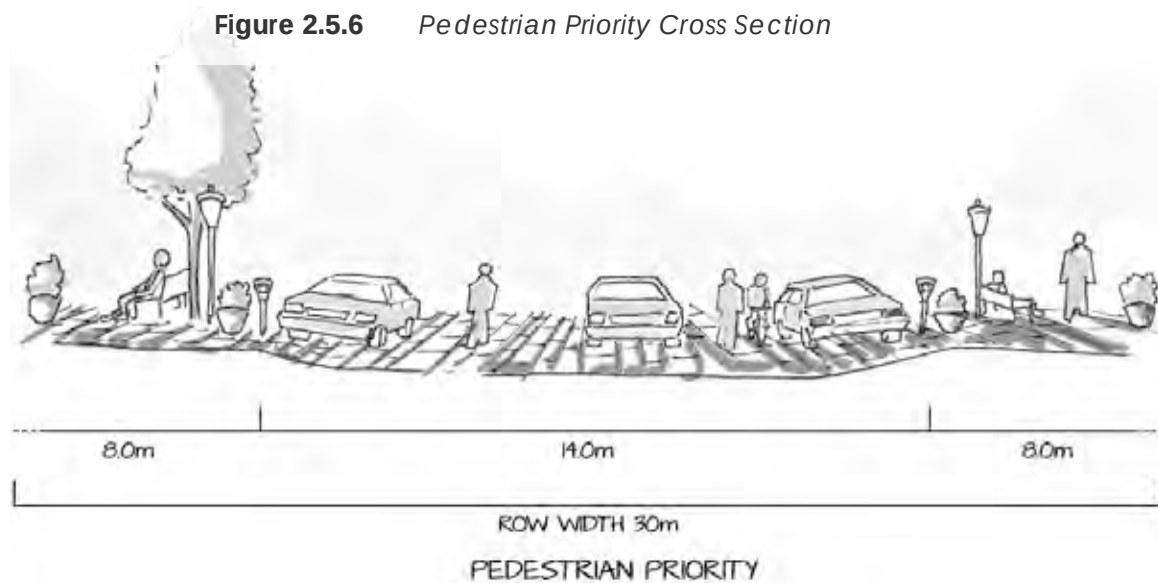


Figure 2.5.6 Pedestrian Priority Cross Section





2.6 Alternate Transportation Modes

"Numerous studies from Canada and around the world demonstrate a relationship between the physical design and layout of cities and towns – also known as "the built environment" – and the health of people living in them. Community form is associated with varying levels of physical activity, diet, safety and injury rates, and how easily people can access work, shops, services and schools. According to a 2009 report from the Canadian Senate, some 10% of population health outcomes can be attributable to our physical or built environment, with an additional 50% being related to social and economic determinants, many of which are deeply interconnected with environments. Hence, creating physical environments that facilitate healthy living is a critical component of supporting individuals in making better choices for their health."

Physical activity is among the most significant modifiable behaviours that can influence a person's likelihood of developing chronic diseases, such as diabetes, heart disease, stroke or cancer. Active transportation mode choice can provide a means for all community

members to reach the recommended levels of daily physical activity that has been proven to be critical in the prevention of these chronic diseases. Recent Canadian research has associated the built environment, including active transportation and physical activity infrastructure, with more physically active lifestyles.

Healthy community design has been demonstrated to support health objectives, including facilitating physical activity, reducing injury risks for pedestrians and cyclists, and improving public safety and perceptions of safety. Community design alone may not make more active living the most prevalent choice for individuals. Changes to the built environment might need to be supported by communications and education programs to help shift the societal values that are associated with the daily choices people make about where to live, how to get around, and personal health.

Safe and pleasant routes for cyclists and pedestrians are key attractors for increasing active transportation mode share, and in turn increasing healthy outcomes for a community.

2.6.1 PEDESTRIAN CONNECTIVITY

A connected pedestrian system includes a continuous network of sidewalks or multi-use trails, separated from motorized traffic. Wherever possible, sidewalks should be included on both sides of the street and should be separated from traffic by a landscaped boulevard, furnishing zone, or other means of separation. Separation from vehicular traffic serves to increase safety for pedestrians as well as increase the level of comfort for pedestrians, in turn increasing the use of the pedestrian facilities.

As the roadway network in Enoch is constructed, rehabilitated, or otherwise enhanced, pedestrian facilities should be constructed as outlined in the applicable cross sections. Sidewalk connections should be added where there are missing links and handicap ramps should be installed at all crosswalk locations to facilitate safe crossing of roadways for pedestrians of all ages and abilities. Local roadways are to have a minimum 1.5 metre wide concrete sidewalk on each side of the road, separated from the roadway by a landscaped boulevard. Collector and arterial roadways are to include a 3.0 metre wide multi-use trail on each side of the road separated by a landscaped boulevard space.





Figure 2.4.1 illustrates the future multi-modal connectivity network, comprised of sidewalks and multi-use trails adjacent to roadways as well as a path system that provides access to culturally and environmentally significant features.

Curb extensions extend the line of the curb into the roadway, reducing the width of the street crossing for pedestrians and increasing the visibility of pedestrians to motorists. Curb extensions provide room for on-street parallel parking as well as opportunities for mid-block crossings or parklets where warranted.

2.6.2 CYCLING

A cycling network that is connected and comfortable for users of all ages and skill levels is critical to encourage use of the network. Bicycle facility type should be selected based on street classification, traffic volume, speed, and vehicle mix, topography, and adjacent land use. As motorized traffic speed and volumes increase, there is a significant impact on the comfort level of cyclists and it becomes increasingly important that a buffer or other means of physical separation between motor vehicles and cyclists is provided.

As the roadway network is constructed and/or rehabilitated a multi-use trail network should be constructed adjacent to the roadway to facilitate connections between the Village and the NEDA as well as to connect other areas as they develop and provide

access to culturally or environmentally significant areas that the Nation intends to preserve. Continuous connection of cycling facilities, whether they are low volume streets, multi-use trails, or dedicated separated cycling facilities, provides a safe and comfortable transportation option for cyclist of all ages and abilities. Cycling mode share has been shown to increase dramatically when suitable cycling facilities are made available.

The completion of the connection between the Village and NEDA, via the upgrade of Arena Road, Range Road 261, and connection to the existing Chief Lapotac Boulevard, should be a priority connection as it has the potential to service the largest number of trips. Other connections can be added as development warrants.

2.6.3 TRANSIT

The current population of ECN is not yet large enough to warrant or support a dedicated transit service. It is however, important to consider other transit systems currently providing service in the vicinity of Enoch as well as the plans of adjacent municipalities and governing bodies when it comes to the development of regional transit service. Many small to medium sized municipalities struggle to provide a transit service that is cost effective as ridership as well as the density of development in these areas tends to be low. This results in more transit vehicle kilometers traveled to service fewer riders. It is also difficult to build ridership when trip distances are short, parking is free and abundant, and there is no traffic congestion, which is typical of smaller municipalities and the case in Enoch. A typical planning-level estimate of the average cost of operating a transit system in small to medium sized communities is \$61 per transit service hour, compared to \$96 per transit service hour in larger cities. Most of these systems are however heavily subsidized, with an average of 39% of operating costs recovered.

Transit offers independence and mobility to people who do not have other means of transportation, either by choice or necessity – seniors, children, students, persons with disabilities, and low income individuals and families, among others.

The Capital Region Board's Capital Region Intermunicipal Transit Network Plan, published in 2009, outlines a framework for the development and implementation of a public transit network for the Capital Region. The stated plan vision reads "The Region's transit network enables the Capital Region to achieve its economic, social, and environmental objectives by making transit a convenient and competitive mode of transportation". An intermunicipal bus route between Edmonton and Stony Plain along Highway 628 is identified in the plans long term network, as is a potential LRT connection to the west boundary of the City of Edmonton and a Park and Ride Lot near Anthony Henday Drive and Whitemud Drive. The Edmonton Transit System (ETS) operates transit service to the Edmonton neighborhoods adjacent to Enoch, including Rosenthal and Suder Greens north of Whitemud Drive and Glastonbury east of 215 Street. There is an existing



transit centre and park and ride lot at Lewis Farms, on Webber Green drive west of Anthony Henday Drive. There is not currently a transit route along 215 Street adjacent to the Enoch lands but there is an opportunity to discuss shared services with ETS if development occurs along 215 Street and the potential ridership demand warrants this service. ETS currently provides regional transit service to Fort Saskatchewan, Edmonton Garrison, and Spruce Grove, while St. Albert, Strathcona County, and Leduc operate their own local bus services with commuter bus service to and from Edmonton. Opportunities should be explored to collaborate with the Capital Region Board and the City of Edmonton to leverage their existing and planned transit networks.

These networks provide access to the communities surrounding ECN but do not address any demand for transit within ECN. It is projected that the on-reserve population of ECN will surpass 2,500 people by the 20 year study horizon (2037). It is recommended that a transit study be conducted at this stage to understand whether or not there is sufficient demand for a pilot transit project. A small scale shuttle service between the Village and NEDA area that also provides access to adjacent transit hubs (park and ride lots supporting Edmonton Transit and LRT service) during peak hours may be warranted at this stage and may help to provide mobility to those residents that do not drive or cannot make use of active transportation opportunities.

2.6.4 AUTONOMOUS VEHICLE TECHNOLOGY

The scale of technological innovation can radically reshape the way we live and move about communities. Like the three urban transportation revolutions that preceded it (the introduction of the urban streetcar, popularization of the motorcar, and construction of freeways, a new AV reality will both broaden possibilities and present new threats to the established order.

Amongst other implications, autonomous vehicles extend the freedom of personal mobility to those who cannot or are unwilling to drive such as the visually impaired and youth under the age of 16; additionally, AVs could provide new mobility options for those without access to an automobile. As 90% of vehicle collisions are a result of human error, research suggests that autonomous vehicles can significantly reduce the 112,000 fatal and personal injury collisions that occur across Canada each year.¹ Further, autonomous vehicles are projected to significantly improve roadway operations. As an example, by allowing for a significant reduction in vehicle following distance, research suggests that full AV operations can theoretically increase freeway lane capacities by 80%.²

Perhaps the most far-reaching implication, however, is how the technology will enable people to reclaim their time. Instead of driving, travellers could spend their travel time increasing their productivity during their journey. While this may be a benefit on a personal level, collectively this may result in reduced distance friction and significantly add greater pressures on roadways as individuals rethink whether it's necessary to live within or near urban cores.

While the specifics of Enoch's transportation system and population growth in 100 years is ambiguous, what is eminently clear is that the way people will get around in 25 to 100 years will be very different from the way people are getting around today. These changed realities will have significant impacts on land use patterns, vehicle ownership, travel demand, and public transit systems, all of which have implications for long range infrastructural decisions being made today.

- 1 Transport Canada: Canadian Motor Vehicle Traffic Collision Statistics (2014).
- 2 Preparing a Nation for Autonomous Vehicles. Fagnant and Kockelman (2015).

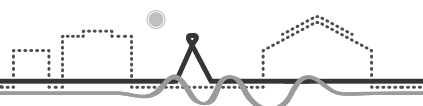




Depending on municipal, regional, and provincial policies, the introduction of AVs may result in significantly increased pressures on the roadway network, extensive exurban sprawl, and the hollowing out of urban transit services or conversely, a widescale reduction of total vehicles in the network and strong support for regional transit. As an example, theoretical studies in the US and Europe have noted that the same levels of mobility being provided today by personal vehicles could be provided by shared autonomous vehicles with only 10 to 15% of the total vehicle fleet.³ The implications of this shift on right-of-way reutilization (re-allocation of on-street parking lanes), home design (garages not required), re-use of land dedicated to parking (development or sale of parking lots), and sustainability are enormous for any community.

As with all communities, Enoch has a choice at this juncture: it can plan proactively or wait and react when the facts on the ground have already changed. Planning proactively means gaining a broader understanding of the trends as they present themselves and scoping out wide-ranging policies that are in line with the Community's core strategic objectives. Recognizing that there is much to gain or lose, strong direction should be established to capitalize on opportunities and mitigate challenges.

3 Urban Mobility System Upgrade: How shared self-driving cars could change city traffic (OECD, 2015)





2.7 Summary & Recommendations

The following capital projects and infrastructure management strategies are recommended in the short, medium, and long term to ensure that the transportation network will continue to handle the expected population growth.

Short Term (5 Years):

- Upgrade Arena Road to a paved collector standard suitable to handle the existing traffic volumes.
- Develop a comprehensive maintenance program to ensure that maintenance efforts/dollars are used appropriately and to extend the longevity of existing and future roadways.
- Complete a multi-modal connection between the Village and NEDA areas and continue to expand the multi-modal network as roadways are constructed or rehabilitated.
- Develop a design and construction standards document to ensure that all future infrastructure is built to a suitable and consistent standard that will ensure the longevity of the infrastructure with minimal maintenance costs.

Medium Term (20 Years):

- The intersection of Highway 60 / Arena Road will require signalization by the 20 Year design horizon based solely on background traffic growth.
- Conduct a comprehensive transit feasibility study to explore the opportunities for a small-scale transit pilot project and/or connections to regional transit initiatives.
- Explore opportunities to become leaders in autonomous vehicle innovation. Recognize that autonomous vehicle technology is poised to have a profound impact on how people think about transportation and how we build roadway infrastructure to suit. Consider ways to integrate autonomous vehicle technology with mass transit or shuttle service operations to reduce the reliance on vehicle ownership.

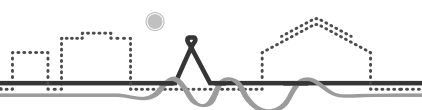
Long Term (100 Years):

- Develop a network of appropriately sized local, collector, and arterial roadways as outlined in the ultimate road network plan, and further detailed in the Village and NEDA area structure plans that supports the growth of the Nation and allows for safe and efficient multi-modal travel for people of all ages and abilities.





3. Water Master Plan





3.1 Introduction

As the Enoch Cree Nation (ECN) community grows, its needs for a reliable water distribution system become apparent. In recent years, the community has been struggling to provide its members with a reliable source of potable water, particularly in the Village, where Health Canada Drinking Water Quality standards are currently not being met.

The Water Master Plan is intended as a short- to long-term plan to guide the development of water distribution infrastructure to support the goals and objectives of Enoch Cree Nation (ECN), specifically the growth and development of the community. This plan takes a look at existing infrastructure and its condition, projected water needs, and develops options for the Nation to consider.

3.1.1 PURPOSE OF WATER MASTER PLAN

The main objectives of the Water Master Plan include:

- To establish service delivery goals that result in system performance standards based on achieving community-wide sustainability goals.
- To establish short- and long-term priorities to guide the Nation through capital investment requirements to maintain an adequate potable water system.
- To analyze the performance of existing infrastructure and the requirements for future servicing relative to meeting service delivery goals.
- To provide recommendations for utility management and infrastructure planning strategies to address and achieve the proposed service delivery goals.

3.1.2 LEVELS OF SERVICE

3.1.2.1 Typical Level of Service (for surrounding municipalities)

A typical level of service for municipalities surrounding ECN consist of a piped potable water system which provides water that meets the quality guidelines set out in the Health Canada "Guidelines for Canadian Drinking Water Quality". The system has sufficient quantity and pressure to meet community demands both for domestic and fire protection requirements. Efficient water use is encouraged through metering, rate structures and education.

Levels of service are a defined set of standards and services that a community adopts as performance expectations from its infrastructure systems. These levels of service inform how infrastructure is designed, operated, maintained, repaired and upgraded or replaced.



ENOCH CREE NATION
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3.1.2.2 Currently Achieved Water Level of Service in Enoch

ECN currently provides a piped water service to members in the Village and NEDA areas, and a trucked delivery service to rural members. Water service in NEDA is connected to EPCOR through a City of Edmonton connection and currently meets typical levels of service of surrounding municipalities. The Village has a separate piped water system supplied by five shallow aquifer wells and treated on-site at a water treatment plant. The Village is not meeting the above levels of service on several fronts. The raw water supply is suspected to

be vulnerable to direct influence of surface water and the current treatment plant processes do not account for this. Health Canada water sampling results show elevated levels of arsenic, iron, manganese, and turbidity that exceed the Canadian Guidelines for Drinking Water Quality. Additionally, the reservoir currently does not meet fire and domestic storage requirements nor does it provide sufficient contact time for disinfection. At the time of preparation of this report, ECN was in the process of extending their NEDA water system to supply water to the Village, in order to improve the level of service and allow for the abandonment of the current wells. This is discussed in detail in further sections.

3.1.3 SERVICE DELIVERY GOALS

Achieving service delivery goals for the Nation's water service requires a combination of utility operational and infrastructure development strategies. Establishing service delivery goals for the water service will help focus and prioritize the efforts and investments both in the on-going operation and maintenance of the systems and the capital investments in infrastructure improvements.

The focus of this Master Plan is to develop a plan for infrastructure renewal and development that is based on achieving the service delivery goals of the utilities. Although not comprehensively addressed in this study, utility management and operational strategies that are required to achieve the service delivery goals of the water system are also identified.

3.1.3.1 Water Quality

ECN's goal in terms of water quality level of service is to exceed regulatory requirements and ensure that the aesthetics and quality of the water meets or exceeds the Canadian Drinking Water Guidelines 100% of the time. This translates into receiving less than two (2) complaints per year regarding the quality of the water provided, and ensuring that there are zero test results that would indicate that regulatory requirements are not being met.

In order to reach the goals of water quality, a number of utility management and infrastructure strategies are put in place. These include:

1. Employ trained and certified staff for the operation and maintenance of potable water infrastructure.
2. Use state of the art technology and monitoring the operation of the system continuously.
3. Maintain proactive education and communication with new and existing customers to build and preserve confidence.
4. Maintain adequate control over cross-connections and preventing back-flow.
5. Ensure there are no negative pressures in the system.
6. Minimize system breaks by maintaining adequate pressures through the network and ensuring aged or damaged infrastructure is replaced promptly.
7. Monitor system storage and chlorine residual levels.
8. Ensure a permanent connection to EPCOR water for short- and long-term growth of the Nation.

3.1.3.2 Water Quantity

Water conservation is a key issue for ECN, when establishing service delivery goals. The Nation is encouraged to implement water conservation initiatives including being a fully metered community, considering a tiered water rate system (meaning the more you use, the more you pay), toilet rebate programs, the use of conservation officers, time of day watering restrictions, and naturescape requirements for commercial and industrial landscaping.



Based on the above, the Nation's service delivery goal with respect to water quantity is to provide approximately 380 L/c/d of maximum daily residential water usage, giving priority to fulfilling indoor domestic water needs 100% of the time.

In order to reach the goals of water quantity, a number of utility management and infrastructure strategies can be put in place. These include:

1. Implement water conservation initiatives, which include a tiered utility rate structure, toilet rebate programs, conservation communication and education programs, and Level 1 water-use restrictions.
2. Undertake an audit to identify the main causes of losses within the system and ensure all these losses are accounted for.
3. Minimize losses and leaks within the system, and continuously monitor and keep records of system performance (pumping and pipe breaks).
4. Once installed, provide adequate maintenance to water meters to ensure proper functionality.
5. Explore grey water re-use options as additional means for conservation.
6. Conduct risk assessments that include risks of failure and consequence ranking.
7. Ensure reservoirs in the system have enough capacity to provide both peak hour storage and emergency storage.
8. Explore effluent re-use options as an additional means of conservation.
9. Explore stormwater re-use options as an additional means of conservation.

3.1.3.3 Water Pressure

From discussions with Nation members and key stakeholders, it was determined that the system should be designed and operated based on City of Edmonton's (EPCOR) Design and Construction Standards. As a result, the service delivery goal established in terms of water pressure is to provide minimum operating pressures for all new developments of 280 kPa (40 psi) under peak hourly demand conditions and a maximum operating pressure of 550 kPa (80psi) under average daily demand conditions.

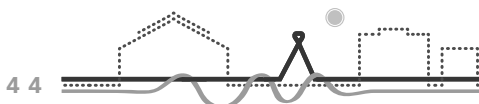
Even when system pressure is provided to customers within the City of Edmonton standard, there can still be some concerns expressed from customers regarding water pressure. These concerns can result from pressures declining over time in development areas as more users increase the water demand in the system and reduce the system delivery pressure. Also, some issues can arise from the differences in pressure experiences in different areas of the community. The following utility infrastructure management strategies include approaches to reducing these concerns.

1. Educate and communicate with residents and developers on the eventual decline in system pressures in new development areas and the difference in pressures for different areas of the Nation.
2. Avoid providing higher system pressure on early phases of new developments simply because the system has the capacity to provide the additional pressure.
3. Monitor operating pressures throughout the system.
4. Establish minimum operating pressures as per City of Edmonton Standards and adopt as part of the Nation's design and construction standards for new development.

3.1.3.4 Fire Protection

Appropriate emphasis need to be placed upon the Nation's ability to provide adequate water to control fires on a reliable basis via sufficient and suitable hydrants. The Nation's ultimate goal is to adopt a criterion for fire flow requirements and hydrant spacing as outlined in the Fire Underwriters Survey (FUS), which summarizes the most significant recommendations with respect to fire protection requirements in municipal water works system design. Fire flow requirements are determined based on building area, construction type and usage. Minimum fire flow requirements are detailed in subsequent sections.

The FUS also specifies that hydrants should be located at intersections, in the middle of long blocks and at the end of dead-end streets. The maximum recommended spacing between hydrants in commercial, industrial, institutional and multi-family residential areas is 90 meters. In single-family residential areas, 180 meters is recommended.





In order to achieve the goal of adopting the FUS recommendations for fire protection throughout the entire system, the Nation should adopt the following utility management and infrastructure planning strategies:

1. Conduct passive upgrades of the water distribution system to meet fire flow requirements within existing developments.
2. Review operational strategies that may lead to a maximization of fire flows within the network.
3. Provide adequate fire flow storage in all system reservoirs.
4. Ensure hydrant spacing meets the minimum requirements within existing and future developments.
5. Conduct fire flow risk assessments or ranking based on how close the Town is currently meeting the specified targets, develop back-up strategies and determine possible consequences.

3.1.3.5 Service Reliability

The Nation's water distribution system must be reliable. This means that service should be available when desired, and that the users have uninterrupted service that meets their expectations on pressure and flow availability. The service reliability goal for the Nation is defined by the following level of service statements:

1. Keep pipe breaks to a minimum on secondary, small diameter, or looped pipes that can be isolated. No breaks should be acceptable on larger diameter pipes, or mains that cannot be shut down.

2. In the event of interruptions, regardless of their cause, the Nation should restore service within 8 hours, or otherwise a temporary supply is to be provided.
3. For planned outages, the Nation should notify users 48 hours in advance, and the services should not be interrupted for more than 8 hours. Temporary supply should be provided for planned outages lasting longer than 8 hours.
4. When prioritizing system upgrades and operations to ensure system reliability, high priority service customers should be considered. These include schools, institutions and commercial businesses that require water to provide service.

In order to achieve the above service reliability goals, the Nation should adopt the following utility management and infrastructure planning strategies:

1. Contractors should be required to establish temporary services during construction when outages will last longer than 8 hours.
2. Risk of failure assessments and prioritization of required upgrades should be conducted for mains within the system. This analysis is performed as part of this study.
3. Risk of failure assessments and prioritization should also be conducted for pumps within the system. Develop facility management plans to determine infrastructure renewal needs for the various components for water facilities. Review system redundancy to ensure pumping systems will meet design flows when largest pump is out of service.



3.1.3.6 Capacity for Growth

Distribution system upgrades will need to be identified to ensure that the water utility can provide the necessary capacity for growth. In order to achieve this goal, planning for growth should be done based on the Nation's long-term growth plan. Additionally, responsible growth management demands that the Nation make every effort to meet the needs of the growing population, using its land base and existing infrastructure systems efficiently. Growth needs to be managed in a way that enables the Nation to provide and maintain adequate public services.

Regular infrastructure planning exercises are essential to maintain up to date knowledge of upgrade requirements for existing infrastructure to meet the current growth plans and patterns of development. Infrastructure planning strategies should be developed and regularly updated for all components of the water system, including reservoirs, pump stations and the distribution network. It is also key to have a good understanding of the timing of development and upgrade requirements.

In order to achieve the above service delivery goal to provide capacity for growth, the Nation should adopt the following utility management and infrastructure planning strategies:

1. Undertake regular updates to master servicing plans to ensure the water system will meet the needs of growth and development patterns.
2. Prepare prioritized capital upgrade plans that will ensure infrastructure upgrades that are necessary to accommodate growth are planned along with a financial strategy to fund the capital costs of the projects.
3. Ensure water demand strategies are integrated into development standards to ensure that water is used efficiently.
4. Identify necessary oversizing to be undertaken by development to ensure infrastructure capacity provided for overall growth of the Nation.
5. Investigate possible water re-use strategies that will reduce the demand for water supply and distribution capacity.

3.1.3.7 Environmental Impact

The Nation should be committed to responsible management of its natural resources and economical assets. Part of ECN's vision is to be a community that protects its water resources through effective conservation policies and practices, has effective water management policies and uses renewable energies to reduce its dependence on fossil fuels. It is also within the Nation's goals to encourage low-impact non-polluting industries and ensure environmental stewardship in all aspects of utility management and infrastructure planning.

To achieve this goal, utility management and infrastructure planning strategies include:

1. Undertaking energy audits to identify possible areas for energy efficiency improvements.
2. Evaluating infrastructure improvement needs on a triple bottom line basis including financial, system performance and impacts to the environment.
3. Implementing a comprehensive approach to water conservation and demand management.
4. Enforcing best management practices such as the removal of chlorine residuals prior to discharging to a stream and appropriate residuals handling in future designs.
5. Including in risk analysis of infrastructure failure the potential impact to the environment that could result from failure.
6. Developing standards for design and construction of infrastructure that minimize energy usage, consider renewable energy options, minimize impacts and risk of impacts to the environment, consider water re-use and water reduction options, and investigate options for waste reduction.





3.1.3.8 Financial Effectiveness

Understanding the full costs associated with providing potable water to the community is key in strategic decision-making, and to ensure the system remains sustainable for existing and future development. It also provides the foundation for a healthy, prosperous and resilient financial status. The Nation's goal is to implement principles of full cost recovery through appropriate methods of cost allocation and funding.

In order to achieve the goal of financial effectiveness, the Nation should adopt the following utility management and infrastructure planning strategies:

1. Conduct long-term planning that incorporates forecasting construction, operation and maintenance costs, prioritizing and staging of upgrades and identifying funding mechanisms to support the upgrade plans.
2. Improve the operational efficiency of the system.
3. Minimize water losses and leakage within the system.
4. Ensure proper operation, maintenance and replacement of water meters (when installed).
5. Consider life-cycle costs of infrastructure when determining infrastructure design standards and strategies.
6. Educate customers on costs of water service.

3.1.4 WATER SERVICE SHORT- AND LONG-TERM PRIORITIES

To achieve the aforementioned service delivery goals, the following short- and long-term priorities have been identified. These were derived from visioning sessions, discussions and workshops with the Nation. It is with these priorities in mind that the following short- and long-term recommendations for the water infrastructure were made.

3.1.4.1 Short-Term Priorities

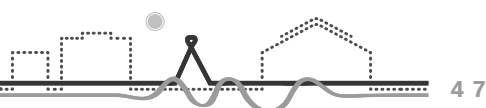
A reliable and clean water source is available to all Nation members

- Establish water management plans in conjunction with the NEDA and Village ASPs.
- Amend the Master Servicing Agreement with the City of Edmonton to allow for service to the Village.
- Connect the rest of the Nation to the City of Edmonton water system through the extension of a distribution line from the NEDA to the Village area.
- Provide an acceptable level of service (operating pressures and fire flow availability) to all urban members.
- Establish a truck fill station in the Village area to service rural members and reduce truck haul trips.

3.1.4.2 Long-Term Priorities

Water is conserved and most efficiently used, with source quality meeting the needs of the end user

- Meter all water uses and conduct annual audits of water use so that water system inefficiencies can be minimized.
- Explore an additional potable water connection, either to the CRPWSC or West Inter Lake District (WILD) regional water transmission pipelines, for redundancy as growth dictates.
- Educate members in water conservation and actively strive to reduce consumption.
- Implement development and housing regulations that require low-flow water fixtures and toilets for all new developments.
- Implement landscaping techniques that are water efficient (e.g. xeriscaping) and water absorbent (e.g. low impact development).
- Explore water reuse for activities such as toilet flushing and irrigation to reduce potable water consumption from EPCOR.





3.2 Water System

Analysis & Assessments

This section describes performance analyses results for the Nation's existing water distribution system, and servicing requirements for future developments, in the context of the service delivery goals established in previous sections. This includes a description of analysis criteria, storage, pumping and distribution capacity assessments, and medium- and long-term system requirements.

3.2.1 ANALYSIS CRITERIA AND ASSUMPTIONS

3.2.1.1 Computer Modeling

Modeling of the existing and future distribution network was performed in WaterCAD Version 8i. The software simulates flow and pressure in a pipe network using information such as:

- Pipe material, length, nominal size;
- Pump performance data;
- Reservoir dimensions and elevations;
- Contour data;
- Demand Information;
- Fire flow requirements;
- Spatial coordinates.

The information was obtained from a variety of sources including as-constructed drawings and operation data. The model requires accurate information to provide a reliable estimate of performance, thus, data collection was a critical part of the modeling process.

Typically, the simulated network does not match the complexity of the real-world situation. Model systems are typically simplified simulations of the actual situation and the results are approximations of actual system pressures and flows. The real-world situation is reduced to a smaller subset of pipes that still represents the major system elements and produces reliable albeit approximate results. For example, building service connections are not included in the model, as the demand from individual users is too small to impact the overall calculated results. Individual user demands are combined to produce a larger aggregate total which is input into the model. Only distribution mains need to be represented at this level of analysis.

The model is used to analyze the performance of the existing distribution network, in the context of the service delivery goals established in previous sections. The model is also used to analyze the future impact of new development on the existing distribution network, and to predict future requirements.





3.2.1.2 Design Criteria and Assumptions

Based on the service delivery goals established in previous sections, the following criteria and assumptions were made in order to evaluate existing system performance and determine water infrastructure needs for the projected growth of the Nation:

Table 3.2.1 – Water Demands and Pressure Requirements

Category	Value	Units
Residential ADD	225	L/cap/day
Comm., Inst., Ind. ADD	15	m3/ha/day
MDD/ADD Ratio	1.7	
PHD/ADD Ratio	3	
MDD + Fire Flow (minimum pressure)	140 (20)	kPa (psi)
Minimum pressure under Peak Hour Demand	280 (40)	kPa (psi)
Maximum Pressure under Average Day Demand	550 (80)	kPa (psi)

Determining required fire flows for various structures requires information on building construction materials, building utilization and size information that is, in most cases not inventoried by the Nation. Assumed fire flows for building types were used in the model in lieu of specific building ratings. The fire flows used and the recommended fire flow ranges were obtained from the 1991 Fire Underwriters Survey (FUS) for public fire protection. The FUS defines fire flows and their required duration as the amount and rate of water application required in firefighting to confine and control the fires possible in a building or group of buildings, which comprise essentially the same fire area by virtue of immediate exposure. Recommended fire flow ranges as obtained from the FUS are as follows:

Table 3.2.2 – Fire Flow Requirements (FUS)

Category	Value (L/s)	Duration (hours)
Residential, Single Detached	75	1.75
Residential, Multi-Family	180*	2.00
Schools, Institutional Building	180	3.00
Commercial/Light Industrial	230	3.00

*Certain types of multi-family may require higher fire flows depending on type of construction

3.2.2 EXISTING WATER DISTRIBUTION SYSTEM

The water distribution system in Enoch currently exists as two separate systems, namely the NEDA and the Village systems. Each system currently operates independently; however, as mentioned previously, a connection is currently being constructed from NEDA to feed into a new reservoir and pump station for in the Village. For the purposes of this Master Plan, this connection has been assumed to be a part of the existing system.

Figure 3.2.1 shows the existing water distribution system, incorporating the new connection, reservoir and pump station. Other features such as hydrant locations and pipe sizes are also shown.

3.2.2.1 Northeast Development Area (NEDA)

NEDA is serviced via a 300mm watermain which connects to EPCOR's 750mm supply main in the Lewis Estates development area in West Edmonton. The 300mm watermain fills an existing reservoir located south of the River Cree Resort & Casino and water is pumped from the reservoir to service both the Casino and other developments in the immediate surroundings, including the 108 and 123 unit multi-family buildings and the single family homes in the Millennium Neighborhood

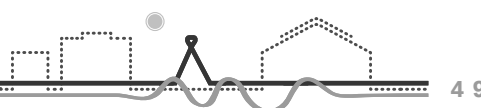
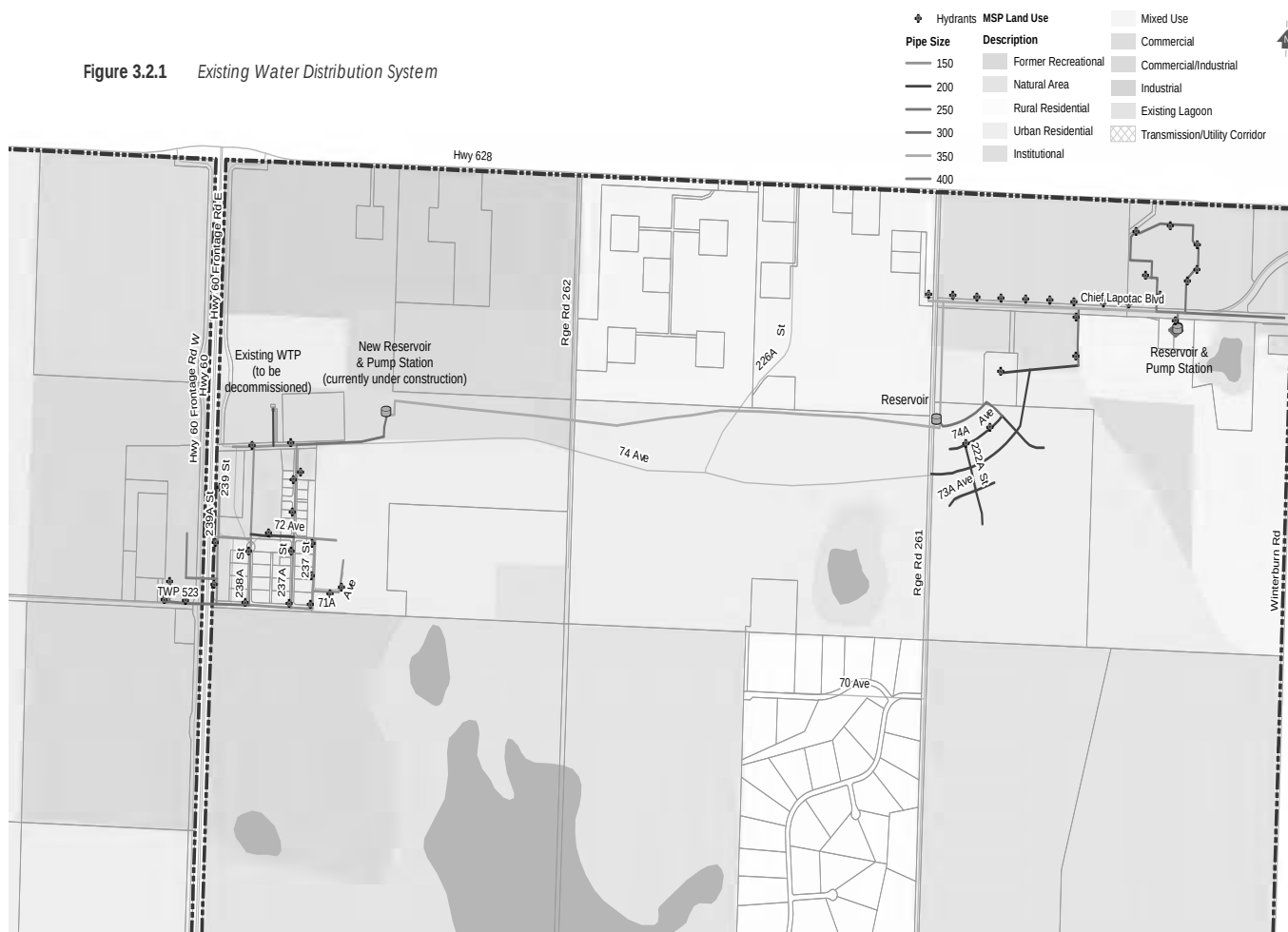


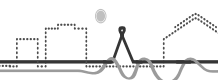


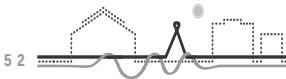


Figure 3.2.1 Existing Water Distribution System



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EPCOR FEED

In July 2006, the ECDC, with the consent of EPCOR, assigned the water supply agreement to the Casino's Enoch/Paragon Limited Partnership (EPLP). The agreement is for the provision of servicing to the Resort/Casino complex, Millennium subdivision and the 108/123 apartments. There is a maximum supply limit from EPCOR to the Casino in the Master Servicing Agreement at 12.27 L/s (AECOM 2011) corresponding to an established annual quantity of 215 ML/yr in the year 2010.

RESERVOIR AND PUMP STATION

The NEDA reservoir and pump station is located south of the River Cree Resort/Casino, on the south side of Chief Lapotac Road. There are currently two reservoirs at this location, each one with a capacity of 3,000 m³. The pump house above the reservoir has four (4) distribution pumps running and one in standby, and currently designed to provide 84 L/s at a total dynamic head of 56 m (three pumps only). The pumphouse also includes two (2) fire pumps, each rated for 126 L/s at a total dynamic head of 74.2 m. The following table summarizes available pumping capacity in the NEDA pump station:

Table 3.2.3 – Existing NEDA Reservoir – Pumping Capacity

Pump	Design Flow (L/s)	TDH (m)
Jockey Pump	9	56
Duty Pump #1	25	56
Duty Pump #2	25	56
Duty Pump #3	25	56
Fire Pump #1	126	74.2
Fire Pump #2	126	74.2

DISTRIBUTION SYSTEM

The distribution system is fed by the existing reservoir located south of the River Cree Casino & Resort. The pipes directly feeding from the reservoir are 400mm in diameter. The system around the River Cree Casino & Resort, including new developments to the east are serviced by 300mm pipes. Extending to the west from the River Cree Casino & Resort, the watermain along Chief Lapotac Road is sized at 350mm, all the way towards the existing 123-unit apartment complex, and south towards the connection to the new transmission line to the Village. The Millennium neighborhood is fed

from this 350mm main by a combination of 250mm and 200mm pipes. This neighborhood is also connected to the Village extension by a 300mm line. It is worth noting that no hydrants exist within the Millennium neighborhood.

3.2.2.2 Village

Currently, the Enoch Village is serviced by a separate system to that of NEDA. The raw water supply for the Village consists of five shallow (production zone greater than 15m below ground surface) aquifer wells. Raw water is pumped from wells and held in a raw water tank before it is treated at the on-site water treatment plant. When the NEDA connection main is complete and connected to the new Village reservoir the Nation will have an opportunity to decide on what to do with the existing wells, treatment plant, and reservoir. There have been intentions in preliminary design reports that these structures would be planned for decommissioning (AECOM 2009). Due to the quality of water drawn from the wells, it is recommended that they be decommissioned, as it will be difficult to find a publicly safe use of the non-potable water, unless it can be justified to not affect people of the Nation.

WATER TREATMENT PLANT

The water treatment plant located near the Village Centre draws water from raw water tank wells and treats it. After the water is treated, it is stored in an underground reservoir until it enters the local distribution system. The current water treatment plant is not suited to treat the contaminants found in the raw water source, posing a risk to health to the community. The new 350mm transmission line from NEDA to the Village, including a new reservoir and pumphouse, will now provide treated, potable water to the residents of the Village, and will no longer be dependent on this water treatment plant.



NEW RESERVOIR AND PUMP STATION

Plans for the new reservoir and pump station include 3,400 m³ of storage capacity, two duty pumps rated with a total capacity of 60 L/s at 50 m of total dynamic head, and two fire pumps with a total capacity of 376 L/s at a total dynamic head of 50 m. The following table summarizes pump capacity at the new Village reservoir and pump station:

Table 3.2.4 – New Village Reservoir – Pumping Capacity

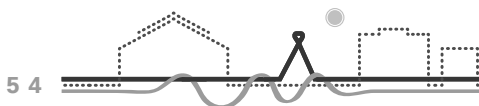
Pump	Design Flow (L/s)	TDH (m)
Duty Pump #1	30	50
Duty Pump #2	30	50
Fire Pump #1	188	50
Fire Pump #2	188	50

DISTRIBUTION SYSTEM

The transmission line currently being built from NEDA feeding into the new Village reservoir is sized at 350mm. The water is then pumped into the existing Village water distribution system via a 300mm pipe, and the Village itself is serviced by a mix of 150mm and 200mm pipes.

3.2.2.3 Rural Areas

Rural areas are not currently connected to the any of the distribution systems. Potable water servicing for these areas is done via private cisterns within each individual home, filled by two ECN public works water trucks. It was originally intended that the Village reservoir would serve as a source for rural areas in addition to the Village. However, due to the inadequacies of the existing water treatment plant, the water trucks are currently filled at the Acheson Reservoir in Parkland County. This will be transitioned to a truck haul site at the new Village reservoir.



5 4

ENOCH CREE NATION
MASTER SERVICING PLAN



3.2.3 SYSTEM PERFORMANCE

3.2.3.1 Storage Capacity

Storage requirements for each reservoir were determined based on Alberta Environment Guidelines, which state that potable water storage may be calculated using the following formula:

$$S=A+B+C$$

Where:

S =Total Storage requirement (m^3)

A =Fire Storage (m^3)

B =Equalization storage (approximately 25% of projected MDD)(m^3)

C =Emergency storage (minimum 15% of projected ADD)(m^3)

The following table summarizes reservoir storage requirements compared to existing reservoir capacities, to service the current population in the Nation. Note that the Village reservoir information included corresponds to the new facility, currently under construction.

Table 3.2.5 Reservoir Storage Requirements
(Current Population)

Element	NEDA Reservoir (m3)	Village Reservoir (m3)
A (Fire Storage)	2,484*	1,944**
B (Equalization Storage)	123.8	179.5
C (Emergency Storage)	43.7	35
Total Required Storage	2,651.5	1534.5
Total Available Storage	6,000	3,400

* based on "Commercial/Light Industrial" requirements under Fire Underwriters Survey

** based on "School, Institutional" requirements under Fire Underwriters Survey

As seen in Table 3.2.5, both reservoirs appear to meet capacity requirements for the existing population



3.2.3.2 Distribution System Performance

The water distribution system was modeled at two critical operating conditions: maximum day demand plus fire flow (MDD+FF), and peak hour demand (PHD). Fire flows result in a concentrated demand on the distribution network, while peak hour flows create a system wide network demand. The limiting condition on a particular distribution network can depend on the magnitude of the fire flow in relation to base consumer demands. In large municipalities, additional demands resulting from a residential fire are normally small compared with overall community needs. In smaller cities and towns, the amount of fire flow required can be significantly larger than base demands. The distribution network must be sized to meet the largest predicted demand flow condition.

MAXIMUM DAY DEMAND PLUS FIRE FLOW (MDD + FF)

The distribution system was analyzed to determine (1) if there is adequate hydrant coverage and (2) if it is capable of delivering maximum daily demand plus the required fire flow from a single fire at a minimum residual main pressure of 150 kPa (20 psi) for the specified fire duration (reservoir fire flow storage requirements are addressed in Table 2.3).

Figure 3.2.2 shows the existing hydrant coverage within both the Village and NEDA. As seen in the figure, hydrant coverage within NEDA is limited to the Casino and Chief Lapotac Boulevard. There is one hydrant located adjacent to the 108-unit apartment complex, and only two hydrants were found within the Millennium neighborhood. No hydrants were found near the 123-unit apartment complex either, with the nearest hydrant located at the intersection of Chief Lapotac Boulevard and Range Road 261. Hydrant coverage for these areas is considered inadequate, and the Nation should consider retrofitting hydrants at these locations at a minimum spacing of 180 m in order to provide adequate fire protection. New commercial developments in NEDA should include the installation of hydrants at a minimum spacing of 90 m.

Hydrant coverage within the Village is also sparse, particularly in areas that are designated as institutional/commercial, where spacing should be reduced to 90 m. Residential areas at the southeast corner of the village have sufficient coverage, but retrofitting hydrants at a reduced spacing should be considered for all other areas where non-residential development currently exists.

The network is evaluated for the available fire flows at each hydrant during MDD when reservoirs are at their minimum service elevation (balancing and equalization storage have been consumed) as recommended by FUS guidelines. Flow is considered to be acceptable if a hydrant can deliver 90% of the recommended FUS fire flow, based on its location and the nearest building type.

Figure 3.2.3 shows the fire flows of the existing water distribution system after the completion of the NEDA connection. It also depicts the areas where fire flow is sufficient, and shows areas where the fire flows are insufficient and of concern. As seen in the figure, there are no concerns on fire flow availability within the NEDA area. Within the village, approximately half of the hydrants were found to have insufficient fire flow, particularly for areas of non-residential development, where fire flow requirements are larger.

PEAK HOUR DEMAND (PHD)

The distribution network is modeled to determine network pressures during PHD conditions with all reservoirs at the minimum service elevations. System pressures during PHD conditions are shown in **Figure 3.2.4**.

As seen in the figure, most areas in the Nation experience pressures within the City of Edmonton standard. No areas were identified as experiencing operating pressures below the standard. Particular attention should be paid, however, to areas where operating pressures are above this standard (mostly located within NEDA). High pressure may result in damage to household appliances and plumbing systems. In order to avoid such damage, the installation of individual PRV's at each home may be required. These valves should be properly maintained to avoid damages due to high pressures.





Figure 3.2.2 Existing Hydrant Coverage

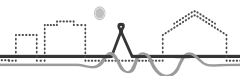


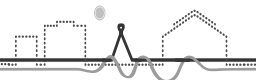
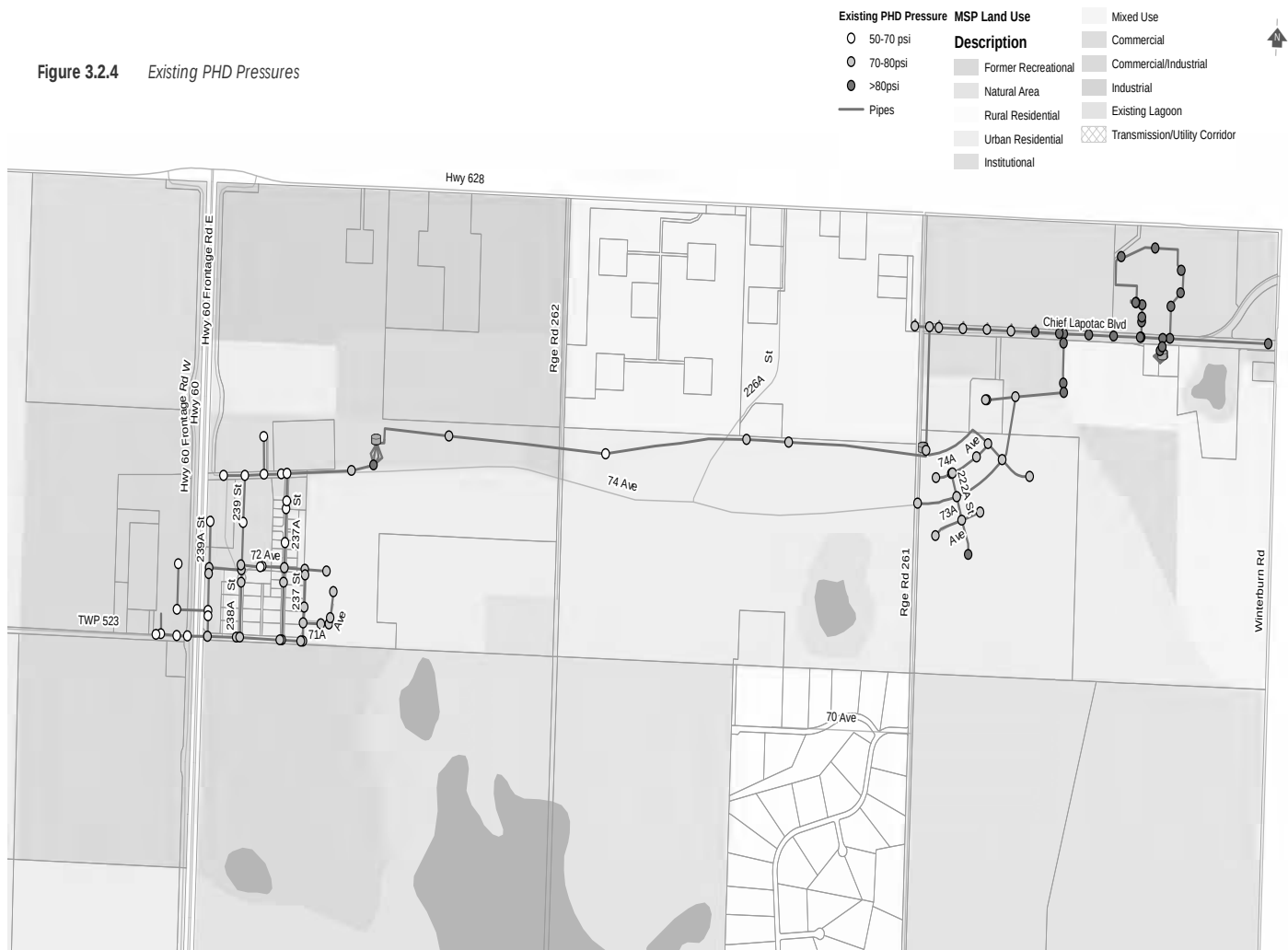


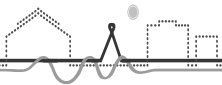
Figure 3.2.3 Existing Fire Flow Availability





Figure 3.2.4 Existing PHD Pressures







3.3 Future Water Distribution System

3.3.1 ANALYSIS CRITERIA

3.3.1.1 System Demands

In order to establish the requirements for potable water infrastructure in the Nation and identify triggers for major capital investments, projected demands were established for 5-, 10-, and 20-year growth projections. Table 3.3.1 below describes the existing and projected future demands based on the population projections and assumptions described in previous sections.

Table 3.3.1 Water System Demands

Scenario	NEDA (L/s)			Village (L/s)			Rural (L/s)
	ADD	MDD	PHD	ADD	MDD	PHD	
Existing Condition	3.37	5.73	9.74	2.70	4.59	8.10	3.72
5-year	6.01	10.22	17.67	2.94	4.99	8.81	4.02
10-year	6.74	11.46	19.86	3.82	6.50	11.47	4.44
20-year	7.77	13.21	22.94	5.82	9.89	17.46	5.41

3.3.1.2 Fire Flow Requirements

For all future scenarios, the criteria for fire flow requirements was assumed to be the same as that adopted for the existing system analysis. A fire flow requirement of 180 L/s, which is suitable for schools, institutional buildings minor neighborhood commercial developments and most multi-family residential developments, was assumed for all developable land within the Village ASP area, and should be established for all new residential developments. Similarly, a fire flow requirement of 230 L/s, which is suitable for most commercial applications as well as multi-family and light industrial uses, was assumed for all developable land within the NEDA area. It will be prudent for future developments within the Village and NEDA to verify that their building construction and layout will require fire flows that are less than the design flows established in this document.

3.3.2 SERVICING CONCEPT

3.3.2.1 EPCOR Servicing Agreement

The current servicing agreement with EPCOR is held by the River Cree Resort and Casino (the Resort). The Resort and Enoch agree that in the future, the servicing agreement should be held and managed by Enoch Utilities Ltd. (EUL) such that water, sewer, and stormwater services, linked to either the City of Edmonton or EPCOR's infrastructure, can be managed and planned from a community perspective. Discussions with EPCOR were initiated in 2016 to better understand the current agreement and EPCOR's willingness and requirements to transfer the servicing agreement over to EUL. Both the City of Edmonton and EPCOR confirmed that they are willing to transfer their servicing agreements with the Resort to EUL once Enoch and EUL are in a position to do so. EPCOR has also confirmed that the total volume

of water required to meet the ECN's demands as the Nation grows, will be supplied, with the understanding that the Nation will manage and maintain its potable water infrastructure.

3.3.2.2 Other Possible Sources of Potable Water

Typically, a municipality needs to consider a second source of potable water when its population reaches approximately 20,000 people. With the assumed annual growth rate of 2%, the Nation will not reach this threshold within the next 100 years. As a result, a second feed of potable water is not as high of a priority to the Nation, particularly given that the servicing agreement with EPCOR will be expanded to include servicing for both the Village and rural areas.



With the above in mind, there are a number of possible sources for potable water to feed the Nation once the population threshold is achieved. The Capital Region Parkland Water Services Commission (CRPWSC) in Parkland County constitutes the most viable source for a secondary feed of potable water to the Nation. Note however, that if the system ties into the CRPWSC, the current agreement with EPCOR would need to be amended. That said, this should not pose as a serious obstacle, given that EPCOR is also the supplier to the CRPWSC.

There is also a potential for using groundwater sources that may have not been impacted by surface waters. Note, however, that geotechnical investigations to find this source may be costly and there may not be a guarantee that a viable source could be found.

3.3.2.3 Utility Corridors for Long-Term Servicing

HWY 60 is recommended corridors to consider for long-term servicing routes. HWY 60 will be an important corridor to consider the expansion of any developments to the South of the Village. It will also be an important corridor to be used for a potential connection to the water transmission network in Parkland County if and when this is required.

3.3.2.4 Distribution

As outlined previously, ECN is in the process of connecting the NEDA distribution system to the Village system via a 350mm transmission line, reservoir and pump station. Before public use, flushing of the current Village distribution lines will have to be conducted. Once connected, both the Village and NEDA will be serviced via EPCOR water stored in reservoirs in each of these areas and distributed as needed. As the Village and NEDA grow, the system will also expand, and proper design and planning will have to be conducted to ensure a maintained level of service is provided to members of the Nation living in these areas.





3.4 Implementation

Identification of Triggers and Infrastructure Requirements

3.4.1 SHORT-TERM (5 YEARS)

The NEDA system has begun to expand towards new adjacent developments that will be coming online in the short-term, namely the River Cree Crossing development, which includes a new car wash, gas station, convenience store and administrative building. As NEDA grows and expands, the distribution network should be designed and constructed to be able to meet fire flow requirements and system demands accordingly. On-going discussions with developers and proper planning will allow new infrastructure to be sized according to the long-term needs of the Nation, and not only the individual servicing needs for new developments as they come on-line.

It is imperative that the Nation understands that the main from NEDA to the Village that is currently under construction is a transmission line, to which future developments cannot connect for servicing. It is expected that in the 5-year time frame, an updated agreement with EPCOR has been fully executed to supply water beyond the NEDA developments. Also note that as soon as water has been tied into the new Village reservoir and pump station, a flushing program should be implemented as soon as possible for residents of the Nation to be able to use the new source of potable water.

For the Village, the system will continue to grow as new housing is added, and new institutions are built. To ensure the safety and resiliency of the Village, **Figure 3.4.1** depicts recommended upgrades to the existing system to meet minimum fire flow requirements. More specifically, a number of existing mains within the north and west areas of the Village require upgrades to 200 and 250mm pipe sizes (approximately 1.1 km) and two additional connections, 250 mm in size, will also be required to provide looping. These upgrades will ensure proper operating pressures, and adequate fire protection which the Village does not currently have, thus increasing the existing level of service. Fire

flow availability post-implementation of the proposed upgrades is shown in **Figure 3.4.2**. Note that the two hydrants at the southwest corner of the Village will not be able to provide adequate fire flows until long-term looping has been completed.

It is expected that a new Institution will be constructed for the South of the Village Centre and Commercial and Light Industrial to the West of HWY 60. This will require the construction of new distribution lines to be able to service these developments. With all these new developments potentially coming online in the next 5 years, best practice design should be implemented with looping in the system for proper redundancy, circulation of water, and the avoidance of water stagnation.

As the Village transitions to the use EPCOR treated water from the shallow aquifer wells, a plan for decommissioning and abandoning the wells should also be implemented, or a means of repurposing these available resources and existing infrastructure for non-potable water uses could also be explored.

Overall for the entire Nation, as the immediate infrastructure priorities are met, opportunities to be proactive and manage the maintenance and operations of the existing system will arise. To ensure the water system can last as long as intended and save on long-term costs, it is recommended that the Nation develop and implement an asset management program and policy, an operations and maintenance program, consideration of water utility rates and a water conservation program and strategy. This begins with a condition assessment of the existing system and an inventory of all existing infrastructure, allowing for the creation of a Geographical Information System (GIS) and an Asset Replacement Forecast for proactive planning and budgeting.



An operations and maintenance plan developed with Public Works is also important. The plan should include programs such as water quality monitoring, hydrant maintenance and flow testing, valve exercising, and regular flushing of the system. These exercises allow confirmation of modelled data, and will help identify issues and problems as early as possible. This plan will also require commitment to implement and continue for the longevity for the system, to further the Nation's self-reliance and resiliency in water service infrastructure.

The creation of a water utility rate and installing water meters will allow for stable funding of water services for the future of the Nation. Water conservation programs and policies will allow the Nation's infrastructure to last longer. These can include public outreach and education workshops, rebates to encourage existing users to move towards water efficient appliances and fixtures, school and youth education, and public policy changes through Band Council Resolutions. These initiatives will set the Nation up to understand their water assets better and prepare them for the future.

3.4.2 MEDIUM-TERM (20 YEARS)

By the end of the Medium Term, NEDA is expected to meet significant growth and build out. As seen in **Figure 3.4.3** either Cell 3 of the Village ASP (west of Range Road 261) or the quarter section north of it (Dean Alexander Lands) will most likely begin development, and the watermain will need to be expanded to these developments. This development will connect to the existing 350 mm transmission line, and the 200mm pipe from the southwest end of the Millennium residential neighborhood, with a 250mm line. This 250mm line has been modelled to be sufficient in servicing the mixed-use residential community it has been planned for. Note that the future mains to service the mixed use and institutional areas south of the Casino as shown in this report, match AECOM's original designs and have not been modified. The reason being the uncertainty around the development that will occur in this area, which is tied to economic factors more so than population growth. Future servicing needs in this area should be evaluated on an as-needed basis, and in greater detail through the preparation of the NEDA Area Structure Plan.

For the Village, the expectation is to continue utilizing the EPCOR-treated water that will be supplied once the construction of the transmission line is completed in the short-term. As seen in **Figure 3.4.3** Cells 1 and 2 will be expected to be fully developed within this time frame. The Commercial and Light Industrial developments to the West of HWY 60, and north of the existing town site, will continue to grow in this time frame as well, and will also require servicing. These two development sites will be serviced by a 250mm pipe.

3.4.2.1 Storage Capacity

Based on Alberta Environment Guidelines, the current reservoir being constructed for the Village (3,400 m³ storage capacity) will have sufficient capacity to accommodate the projected 20 years of growth for this area, including fire protection, equalization storage and emergency storage (estimated at 2,926 m³, including rural needs). Note however, that if growth rates and development exceed projected expectations, an expansion of the reservoir will need to be considered.

Table 3.4.1 Reservoir Needs

Element	NEDA Reservoir Needs (m3)	Village Reservoir Needs (m3)
A (Fire Storage)	2,484*	2,484*
B (Equalization Storage)	196.8	330.6
C (Emergency Storage)	69.5	75.4
Total Required Storage	2786.3	2,890.0
Total Available Storage	6000**	3400

* based on "Downtown Commercial" requirements under Fire Underwriters Survey

** from AECOM 2011 NEDA Report

3.4.2.2 Pumping Capacity

Based on projected demands, pumping capacity on both of the existing facilities appears to be adequate to serve the needs of the Nation for the next 20 years, and may only require upgrades if growth and development exceeds projected expectations. Existing pumping capacity and requirements for the 20-year projection are summarized in Table 3.4.2 on the following page.





Table 3.4.2 – Flow requirements and available pumping for 20-year growth

	NEDA (L/s)	Village (L/s)
MDD	28.9 L/s*	15.3 L/s**
Fire Flow***	230 L/s	230 L/s
Pumping Capacity Required	258.9 L/s	245.3 L/s
Existing Pumping Capacity	311 L/s	406 L/s

*includes MDD of NEDA and Village, NEDA must be able to supply the needs of the Village

**includes rural MDD needs

***based on fire flow needs for commercial/light industrial development

It should be reiterated that growth and development should be monitored over time to ensure the validity of the assumptions made in this report. It is also recommended that pump capacity, specifically in the NEDA pump house be assessed following the 5-year mark to ensure proper servicing to both the NEDA area and the Village.

Rural residents are expected to continue their use of the truck fill system provided by the new Village reservoir. As time goes on, and as the rural population grows, the Nation may decide on other ways of providing water services to these residents. Some communities have adopted trickle-fill systems for rural customers once sufficient densities have been achieved. These options can be explored further in the early years of the 20-year term and further developed and planned as time and funding allow.

In the meantime, as design, construction and servicing to the Nation grows out of the Village area, the consideration for future connections should be accounted for. As previously mentioned, this could include a connection to the CRPWSC Parkland County system. This could mean becoming a customer of either Parkland County or the CRPWSC, each with its own responsibilities to manage. Note that the option with CRPWSC has been explored, and it has been expressed that they do not intend to take on any more customers. However, being a customer of Parkland County is still an option for further discussion as both systems grow.

3.4.2.3 Other Considerations

Figure 3.4.3 & Figure 3.4.4 depict the recommended areas of growth for the Nation in both the Village and NEDA. These areas were determined to be sufficient for the projected growth within the next 20 years to meet the residential, commercial, institutional, and industrial needs of the Nation. These areas were recommended based on ease of construction, minimizing costs, and maximizing development needs. The figure also shows areas that, if chosen to develop, will trigger the need to construct lift stations to provide sanitary servicing, therefore, it is also advised not to build the water system in these areas until needed. Note that the Nation can still choose to build outside of any of the recommended areas, however, doing so will trigger additional infrastructure that could create design challenges and significant increases in costs. That is to say, the Nation can move forward with these proposed projects with the understanding that developers who propose these projects should upfront these costs in required infrastructure.

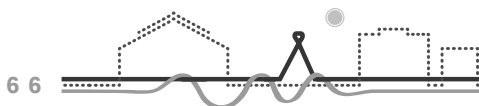


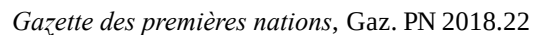
3.4.3 LONG-TERM (100 YEARS)

As alluded to, the conversations with Parkland County have indicated general support for becoming a future customer to connect the Nation's water system between EPCOR and the CRPWSC. Doing so will allow for redundancy in the Nation's water system to ensure the Nation has a water supply at all times. This will allow the Nation to be resilient and to ensure a maintained and sustained level of service to its residents for multiple generations.

As the Nation grows, the expansion of the water distribution network to service any expanding areas of the Nation's interest may require extra infrastructure, such as another reservoir or booster station, to ensure supplies and maintained pressures.

As time goes on, changes to growth rates, urban planning and land uses, and the direction in which the Nation would like to go, will require proactive re-evaluation, re-modelling and re-designs to allow flexibility and control to make feasible decisions in the best interest of the Nation.





	Hydrants		MSP Land Use		Mixed Use
	Existing Pipe		Former Recreational		Commercial
	200mm		Natural Area		Commercial/Industrial
	250mm		Rural Residential		Industrial
			Urban Residential		Existing Lagoon
			Institutional		Transmission/Utility Corridor





Figure 3.4.2 Upgraded Fire Flow Availability

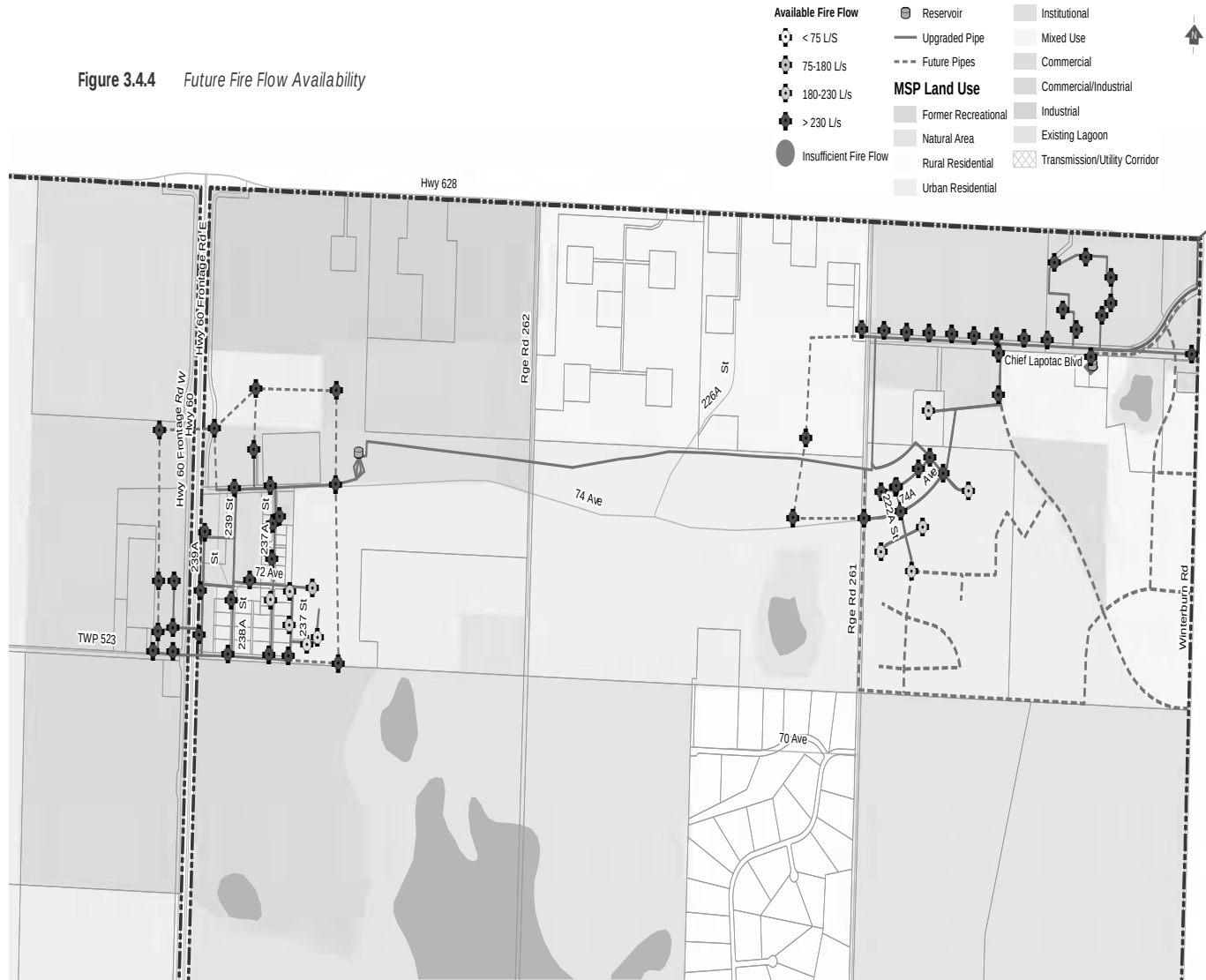


	Hydrants		Upgraded Pipe Size		Future 250mm Pipe		Institutional	
	Future Pipe		150mm		Future 200mm Pipe		Mixed Use	
			200mm	MSP Land Use				Commercial
			250mm		Former Recreational		Commercial/Industrial	
			300mm		Natural Area		Industrial	
			350mm		Rural Residential		Existing Lagoon	
			400mm		Urban Residential		Transmission/Utility Corridor	





Figure 3.4.4 Future Fire Flow Availability





3.5 Design Standards

3.5.1 WATER SYSTEM STANDARDS

The design and construction of the water distribution system should follow a set standard and guideline. It is recommended that this be based off of the City of Edmonton and EPCOR water design standards, as it is an extension of their line into Nation lands. Some of the key points from these standards are as follows:

- Best practices should be used such as looping to decrease the opportunity for the stagnation of water, and to maintain higher pressures and sufficient fire flows.

- Proper hydrant coverage should also be implemented and followed to ensure Nation members are protected from fire or fire-related incidences, based on land use and population densities.

3.5.2 EXPECTATIONS FOR NEW DEVELOPMENTS

3.5.2.1 Residential Within ASP Areas

As mentioned previously, residential areas are recommended to be built strategically in the Village and NEDA. If the areas of development outlined previously are prioritized first, it puts the Nation in a position to more easily manage its infrastructure. If developers would like to develop outside of these areas, the cost to build infrastructure to service these areas should be provided by the developers.

It is encouraged, that residential homes implement the use of water efficient fixtures to reduce the use of potable water.

Water metering of residential properties can also be an effective way to encourage wise use of water in particular for outdoor irrigation requirements.

3.5.2.2 Commercial/Industrial/Institutional

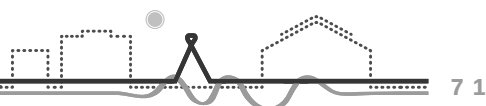
Commercial, Industrial, and Institutional developments should be mandated to include water efficient fixtures. Consideration of metering these developments and charging a user fee, can assist in the continuous funding and maintenance of the overall water distribution network.

The revenue generated from the metering will contribute directly back to the community. This will also encourage the owners of these developments to be more conscious of their water-use. Water user rates can also be adjusted, based-on the type of service the development is providing.

It should be reiterated that if developers would like to develop outside of the designated growth areas, the cost to build infrastructure to service these areas should be provided by the developers.

3.5.2.3 Rural Residential

Rural residents are expected to continue obtaining water from Public Works vehicles, trucking it in. However, with the new reservoir and fill station, the service will be much closer, allowing the Nation members to be more self-reliant. As mentioned previously, it is possible to expand the projected water distribution network to evaluate the inclusion of a trickle-fill system as a means of providing water services to populations living farther from the Village and NEDA areas once densities make this option viable.





3.5.2.4 Water Conservation Initiatives

Several different technologies exist that focus on water conservation directly. These include water efficiency fixtures that directly reduce the amount of water used by each individual in a household. There is also technology that affects sanitary sewer uses. This can come in the form of grey and blackwater treatment and re-use. These technologies are described in more detail in Section 4.5.4 of the Sanitary Master Plan.

There are other means that lead to reducing potable water uses. Low Impact Development (LID) technologies utilize stormwater runoff for watering plants in place of potable and treated water.

Also, water conservation comes from education and public policies. Educating youth in school will allow for understanding responsible usage of water from an early age. Public policies such as water usage rates or implementation of water-use restriction scenarios will also go towards encouraging residents to not overuse water.





3.6 Summary and Recommendations

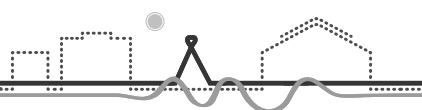
The following capital projects will require immediate attention to ensure the water distribution system can handle the growing community's demand in the next few years to the next 100 years:

- Upgrades via connections to already existing sections of the water distribution network, particularly in the Village, will allow for improved fire flows and operating pressures for the existing system.
- The north and west areas of the Village town site will require approximately 1.1 km of upgrades to 200 and 250mm pipe to ensure proper operating pressures and fire flows.
- Hydrant coverage was found to be deficient, in particular along the residential areas within NEDA and the non-residential areas within the Village. Retrofitting hydrants at the appropriate spacing is recommended.

The following are general utility management strategies the Nation should adopt in order to meet the established water service delivery goals for the ECN for the short, medium and long term:

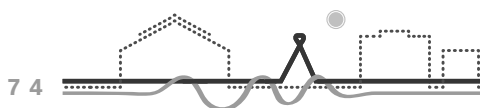
- Operations and maintenance program, including hydrant flow tests, flushing programs, and exercising valves.
- Asset Management plan and policy, starting with condition assessments, GIS database creation, and asset replacement forecasting.
- Maintaining the relationships with the City of Edmonton, Parkland County and the Capital Region Parkland Water Services Commission (CRPWSC) in terms of water servicing for the Nation, both currently and into the future, to improve redundancy and resiliency of the Nation's potable water source.

- Considering the installation of water meters and the implementation of water rates for maintaining adequate levels of service. The Nation can plan on different strategies for commercial and industrial versus residential.
- Work with developers to ensure contiguous development and avoid the need for large off-site improvements. Otherwise, coming to an agreement on a fair contribution of developers to put in infrastructure to service developments that are not contiguous to existing infrastructure.





4. Sanitary Master Plan



ENOCH CREE NATION
MASTER SERVICING PLAN



4.1 INTRODUCTION

As the Enoch Cree Nation (ECN) community grows, it needs for a reliable sanitary collection and treatment system that meets the needs of both residents and the environment. In recent years, the community has seen some struggles, particularly with regards to the operation and maintenance of its sanitary sewage lagoon in the Village, and the rapid growth of the NEDA area which has posed some questions as to whether the existing system and agreements with the City of Edmonton will meet the Nation's economic development needs.

4.1.1 PURPOSE OF SANITARY MASTER PLAN

The purpose of a Sanitary Master Plan is to prepare a short to long-term plan to guide the development of sanitary sewer collection infrastructure to support the goals and objectives of the Enoch Cree Nation (ECN), specifically the growth and development of

the community. This plan takes a look at existing infrastructure and their conditions, projected sewer collection needs, and develop options for the community to consider.

4.1.2 LEVELS OF SERVICE

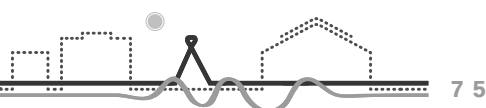
4.1.2.1 Typical Sanitary Level of Service

The piped sanitary collection system is sized to handle average daily flows and peak wet weather flows without surcharging. Wastewater treatment facilities are sized to meet the needs of the community and discharge effluent that meets the Environment Canada "Guidelines for Effluent Quality and Wastewater Treatment at Federal Establishments". Wastewater released to neighbouring community sewer systems conforms to the flow and quality limitations contained with the respective servicing agreements. Inflow and infiltration into the sanitary sewer system from groundwater and rainwater is minimized to the greatest extent practical.

Levels of service are a defined set of standards and services that a community adopts as performance expectations from its infrastructure systems. These levels of service inform how infrastructure is designed, operated, maintained, repaired and upgraded or replaced.

4.1.2.2 Currently Achieved Sanitary Level of Service in Enoch

Enoch Cree Nation currently provides a sanitary system in NEDA that meets the above noted levels of service. This system flows by gravity to an existing lift station which is then pumped via forcemain to the City of Edmonton sanitary sewer system. The Village has a separate sanitary collection system that discharges to a sewage treatment lagoon. Rural members either use sewage holding tanks with truck haul to the Village lagoon or septic tanks with mound infiltration systems. Currently the existing lagoon is over capacity and provides insufficient treatment and storage volume for the service area.





4.1.3 SERVICE DELIVERY GOALS

Achieving service delivery goals for the Nation's sanitary service requires a combination of utility operational and infrastructure development strategies. Establishing service delivery goals for the sanitary service will help focus and prioritize the efforts and investments both in the on-going operation and maintenance of the systems and the capital investments in infrastructure improvements.

The focus of this master plan is to develop a plan for infrastructure renewal and development that is based on achieving the service delivery goals of the utilities. Although not comprehensively addressed in this study, utility management and operational strategies that are required to achieve the service delivery goals of the wastewater system are also identified.

4.1.3.1 System Back-ups

Sanitary sewer back-ups are an unfortunate but common problem in most Canadian municipalities, despite efforts to prevent them. Back-ups usually involve blockages either in the sewer lines or in the private service lines, which residents typically own and maintain. The Nation's main goal is to minimize system back-ups through control and monitoring of pipe breaks and cracks, root intrusions and system deterioration, in mains and the portion of services that are within the Nation's control.

Utility management and infrastructure planning strategies to achieve this goal include:

1. Undertake root cutting and flushing maintenance program based on historical blockage information and regular video inspections.
2. Educate residents on the causes of sewer back-ups in order to minimize the occurrence of service line blockages.
3. Conducting risk of failure and risk of consequence analyses that involve factors such as property damage and environmental impacts to ensure these areas are prioritized in maintenance and upgrade programs.

4.1.3.2 System Reliability

Future sanitary sewer systems within developable areas will be designed with sufficient capacity to minimize system back-ups. However, given the unpredictable nature of sewer line blockages, and the age of some of the older systems within the Nation, back-ups can become an inevitable component of sanitary system management and operation. The Nation's goal should be to minimize the response time to 30 minutes in 90% of the cases when blockages occur, and provide temporary services after 8 hours of continuous sanitary service interruption.

Additional utility management and infrastructure planning strategies the Nation could adopt to reach its system reliability goal include:

1. Conduct risk of failure and risk of consequence analyses for both collection and sewer pumping systems.
2. Inspect and monitor high risk areas such as major trunk mains.
3. Develop infrastructure renewal strategy that rehabilitates or replaces aged and deteriorated mains.
4. Develop facility maintenance management plans to determine infrastructure renewal plans for sewer utility facilities.

4.1.3.3 Capacity for Growth

The Nation's sanitary system discharges either into the City of Edmonton's system, or into the existing sewage lagoon by the Village. As a result, the overall capacity of the Nation's system is largely dependent on the capacity for treatment of the sewage lagoon and the pumps that lift the effluent to the City's system. In addition, there is a current agreement for disposal to the City which provides a limit to the amount of effluent to be accepted by the City from the Nation.





The Nation's goal for accommodating growth in the sanitary system is to provide enough capacity in the treatment system and the collection system to support the Nation's development plans. Utility Management and Infrastructure planning strategies that the Nation could adopt include:

1. Undertake regular updates to master servicing plans to ensure planned upgrades will meet the needs of growth and development patterns. Investigate opportunities for effluent re-use strategies to lower the capacity requirement for the treatment and disposal systems.
2. Continue water conservation strategies that also reduce effluent disposal such as low flow toilets.

4.1.3.4 Environmental Impact

Minimizing the environmental footprint of the design, construction, operation and maintenance of sanitary infrastructure is the key environmental objective for the Nation's sewage collection and disposal system. The goal is to meet corporate energy conservation and climate change targets, and avoid discharging sanitary effluent to surface water bodies.

In order to achieve this goal, the Nation should implement the following utility management and infrastructure planning strategies:

1. Conduct composite or sequential point-of-discharge sampling to reduce the disposal of high strength effluent and other deleterious substances into the downstream systems.
2. Conduct risk of failure assessments that incorporate possible impacts to the environment that would result from system failure.
3. Develop a CCTV inspection program that inspects high risk mains due to age, potential impact to the environment and recent blockage/failure history.
4. Develop a replacement program to upgrade aged, damaged or under-capacity infrastructure that considers possible impact to the environment that would result from failure

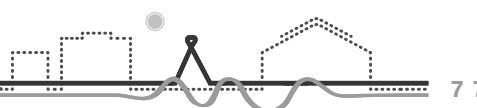
5. Prioritize system monitoring and maintenance on mains that are at high risk to impacting environment as a result of failure or blockage.
6. Undertake energy audits to identify possible areas for energy efficiency improvements.
7. Evaluate infrastructure improvement needs on a triple bottom line basis including financial, system performance and impacts to the environment.
8. Develop standards for design and construction of infrastructure that minimizes energy usage, considers renewable energy options, minimizes impacts to the environment, considers water re-use and water reduction options, and investigates options for waste reduction.

4.1.3.5 Financial Effectiveness

Understanding the full costs associated with providing sanitary sewer services to the community is key for ensuring the system remains sustainable for existing and future developments. Principles of full cost recovery through appropriate methods of cost allocation and funding should be implemented by the Nation, as well as ensuring service rates are stable and sustainable over the long-term.

In order to achieve the goal of financial effectiveness, the Nation should adopt the following utility management and infrastructure planning strategies:

1. Conduct long-term planning that incorporates forecasting construction, operation and maintenance costs, prioritizing and staging of upgrades and identifying funding mechanisms to support the upgrade plans.
2. Consider life-cycle costs of infrastructure when determining infrastructure design standards and strategies.
3. Minimize system back-ups and sewer blockages.
4. Undertake utility rate review and ensure full-cost accounting is the basis for establishing utility rates.
5. Educate customers on costs of sanitary service.





4.1.4 SANITARY SERVICE SHORT- AND LONG-TERM PRIORITIES

In order to achieve the aforementioned service delivery goals, the following short- and long-term priorities have been identified. These were derived from visioning sessions, discussions and workshops with the Nation. It is with these priorities in mind that the following short- and long-term recommendations for the sanitary infrastructure were made.

4.1.4.1 Short-term Priorities

All members are using a collection system that meets the needs of the Nation while preserving the natural environment.

- Establish sanitary sewer management plans in conjunction with the NEDA and Village ASPs.
- Correct the capacity and operation of the existing lagoon such that environmental health is not impacted and the needs of the community are met.
- Ensure adequate bylaw provisions are in place to enforce discharge quantity and quality for existing and future developments.
- Evaluate performance of the sewer system on an annual basis and rectify inflow and infiltration where necessary.

4.1.4.2 Long-term Priorities

The sanitary collection system not only meets basic needs but gives back to the natural environment.

- If an alternative long-term servicing plan can be developed for the Village then explore future uses for the existing lagoon site.
- Implement development regulations that provide the option of purple pipe systems to utilize reclaimed water.
- Explore greywater treatment and reuse for future higher density uses.
- Explore district energy possibilities such as heat exchange and biogas.
- Evaluate performance of the sewer system on an annual basis and rectify inflow and infiltration where necessary.

Existing Municipal Agreements that affect the sanitary system are as follows:

- M-355 with the City of Edmonton states that a maximum peak daily flow of 60.0 L/s is permitted into the City's sanitary sewers. This includes the servicing of the Resort & Casino (initially under Agreement M-214), residential developments for the "First Development Phase" (initially under Agreement M-271), and commercial developments included with the "Second Development Phase".





4.2 SANITARY SYSTEM

ANALYSIS AND ASSESSMENTS

This section describes performance analyses results for the Nation's existing sanitary collection system, and servicing requirements for future developments, in the context of the service delivery goals established in previous sections. This includes a description of

analysis criteria, an assessment of the capacity of the treatment and disposal systems, an analysis on the performance of the collection system and long-term system requirements.

4.2.1 ANALYSIS CRITERIA AND ASSUMPTIONS

4.2.1.1 Computer Sanitary Model

For the present study, a new model was developed to assess the performance of the existing system account for the projected growth of the Nation. The model was developed using the PCSWMM modeling software. The model was based on the best available information, which included as-built drawings and information from the previous studies.

For the existing lift station in NEDA, the pumping rates were based on flows determined provided by the Nation's operators. Forcemains were not modeled, but rather the entire length of the forcemains was idealized as single pump links set to the capacity of the specific pump station.

System demands were allocated as a percentage of water demands developed for the water master plan. The estimated flow from each lot cluster then allocated to the closest pipe and attached to the most upstream manhole on that pipe. Inflow and infiltration was determined based on roof surfaces and areas that were considered could contribute to the system during large rainfall events.

4.2.1.2 System Demands

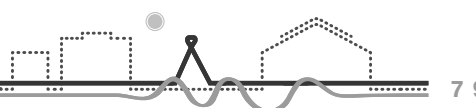
The following table lists all of the assumptions made to estimate sewage generation in the system.

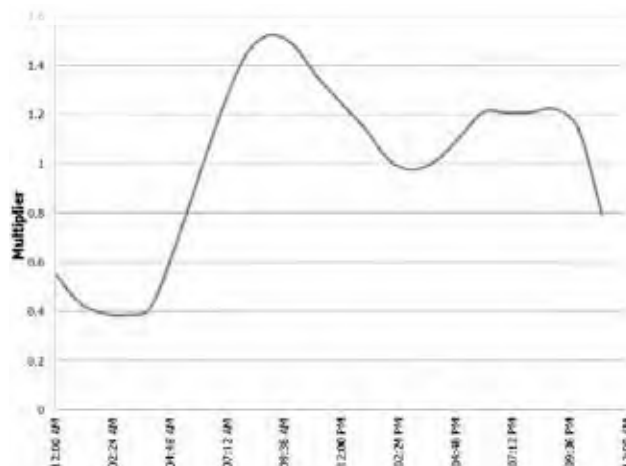
Category	Value	Units
Residential ADD	225	L/cap/day
Comm., Inst., Ind. ADD	15	m3/ha/day
Average Dry Weather Flow	0.85	of ADD
Peaking factor (for PDWF)	3	
Inflow/Infiltration	0.28	L/s/ha

Sanitary sewage generation of the ECN has been assumed based on 85% of an average daily consumption of 225 Litres of water use per person per day. This number is aggressive and will require concerted efforts in water metering and conservation efforts. The intent being that the Nation will pursue standards set to be an example that all peoples and neighbouring municipalities can follow.

4.2.1.3 Diurnal Pattern

A typical diurnal pattern used from municipalities that are pre-dominantly residential developments was used for the model in this Nation. This curve determined the peaking factor used in peak dry weather flow calculations and modelling. It is recommended that the Nation conducts sanitary flow monitoring. This will allow for an accurate diurnal curve to be created for the Nation and used in any future models and calculations to depict actual sewage generation of its members and residents.



**Figure 4.2.1** Diurnal Pattern

4.2.2 EXISTING SANITARY SYSTEMS

Currently the existing sanitary system within the Nation consists of two separate systems that work to service two distinct areas, namely NEDA and the Village.

Figure 2.2 depicts the existing sanitary system, including lift stations, forcemains, treatment facilities and pipes and sizes.

4.2.2.1 Northeast Development Area (NEDA)

Developments within the Northeast Development Area (NEDA) are currently serviced by a sanitary system that flows by gravity to the existing lift station located south of Chief Lapotac Boulevard and the River Cree Resort & Casino. Sewage is then pumped via forcemain into the City of Edmonton sanitary sewer system.

Lift Station

The existing sanitary lift station is located south of Chief Lapotac Boulevard and the River Cree Resort & Casino. Under the current servicing agreement (M-355) with the City of Edmonton, a maximum peak daily flow of 60.0 L/s is permitted. The existing capacity of the lift station is at 20.0 L/s, well below the maximum allowable discharge to the City of Edmonton system.

Discharge to the City

The Nation currently has a Municipal Servicing Agreement with the City of Edmonton to discharge sewage to its sanitary sewer system that has a maximum limit of 60.0 L/s. Due to the limitations of the current lift station, only 20.0 L/s can presently be discharged. Thus, there is still capacity to upgrade the station to provide an additional 40.0 L/s of discharge into the City of Edmonton.

Conveyance System

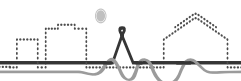
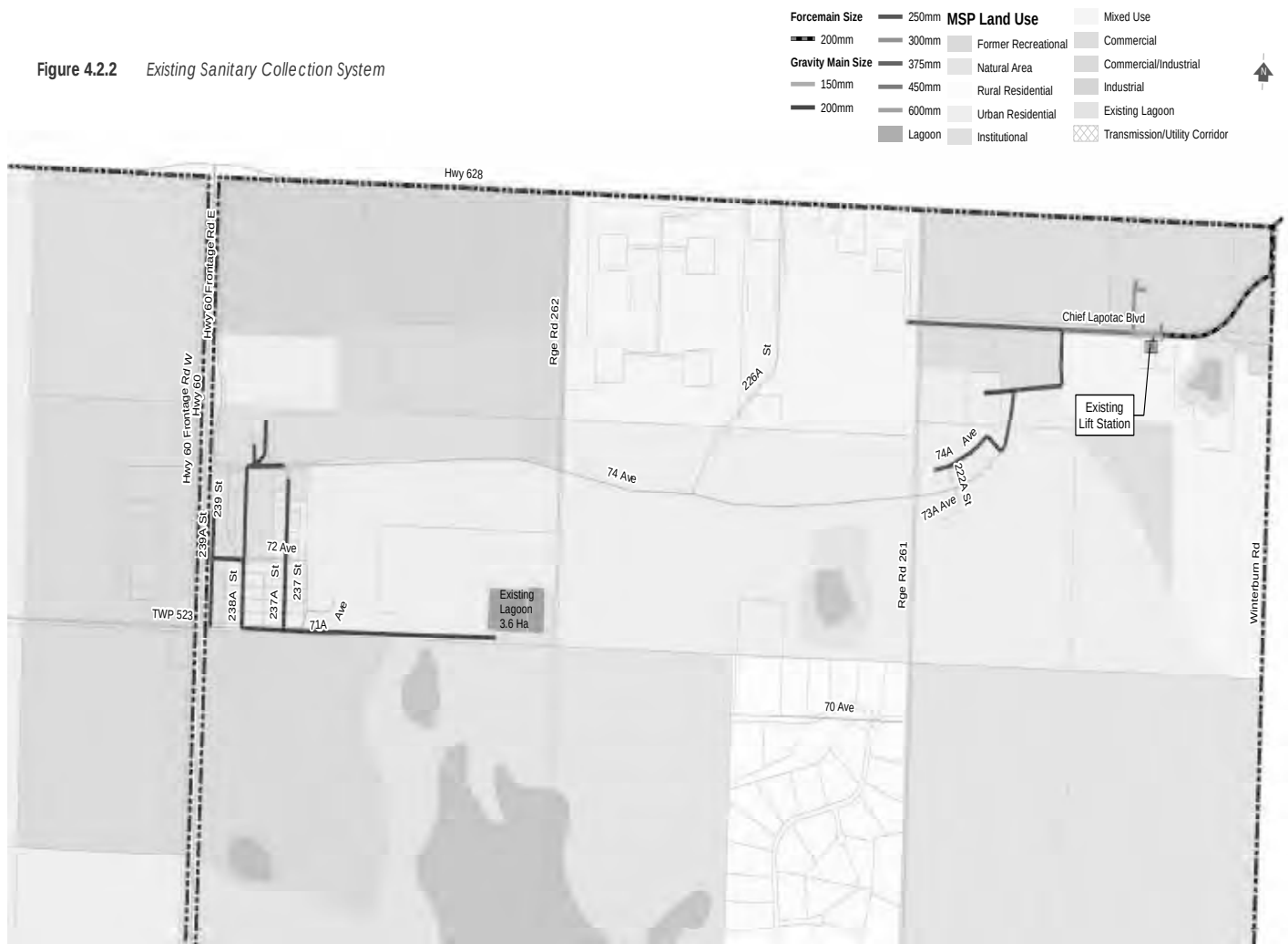
Currently, the sanitary sewer system, collects sewage from the River Cree Resort & Casino, a multi-family residential (123) complex located northwest of Chief Lapotac Boulevard and Range Road 261, the Enoch Cree Nation multi-family (108), and a low density single family residential block located southeast of Chief Lapotac Boulevard and Range Road 261. This network of pipes range in size from 200mm to 450mm.

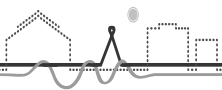
The main sanitary trunk exists along Chief Lapotac Boulevard conveying sanitary sewage from the west (multi-family complex, single-family residential and Enoch Cree Nation Office) as 200mm and 250mm pipes via gravity flow. The lands west have a 375mm trunk pre-servicing future commercial developments, meeting the residential trunks from Chief Lapotac Boulevard. The combined flows lead to a 450mm pipe east towards





Figure 4.2.2 Existing Sanitary Collection System







the River Cree Casino & Resort and to the existing lift station. From the lift station, the sewage is conveyed through forcemain into the existing City of Edmonton sanitary sewer system. This system has been modelled in PCSWMM and currently has sufficient capacity to continue operations with no expected negative impact on levels of service. All the pipes have been modelled with results under 33% utilized capacity, and therefore will not require capacity upgrades.

Although information on the existing system and its condition in the NEDA is known, it is recommended that prior to design and construction, a flushing and camera inspection regiment be implemented on any tie-ins of new to old infrastructure.

4.2.2.2 Village

The Enoch Village is situated on the west side of the Nation and the Village Area is handled separately from NEDA. It has its own collection system with sewage lagoon treatment. Little is known of the conditions of the existing sanitary sewer system in the Village. Previous reports and figures do not depict pipe sizes, materials, or locations; no record drawings of the system have been found. Original design drawings of the Village Core's infrastructure were provided by Enoch and have been used for estimates of inverts, pipe sizes, and pipe locations. However, the size, material and alignment of the mains discharging to the existing lagoon are currently unknown.

Lagoon

A recent assessment (AECOM 2012) indicated that the Village lagoon provides insufficient treatment for the service area. Its design capacity has been exceeded and it periodically overtops its berm. There is also leaking through the berm and through the outlet control structure. Regulated and unregulated releases discharge into a nearby wetland area just north of the lagoon with ultimate drainage to Yekau Lake. Anecdotal information from the Nation indicate that a regulated release had not occurred for at least 10 years. An emergency release, granted by INAC and Environment Canada, had occurred in the spring of 2016 under an emergency scenario. It was recommended as part of the emergency assessment work, that a detailed assessment of the current condition of the lagoon and eventual upgrades could improve the level of service for the Village.

There is significant damage to the lagoon's liner system. The lagoon liner has suffered damage from beavers establishing homes on the lagoon. In the spring of 2016, a beaver lodge and its inhabitants were removed from the lagoon.

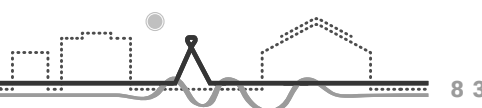
As current operating conditions already represent a significant environmental and public health risk, the existing lagoon cannot service any additional lands.

Conveyance System

The entire sanitary sewer collection system for the Enoch Village is gravity-based, taking wastewater from the existing mixed-use community (comprised of the single-family residential area, Enoch Business Centre, Enoch Health Centre, Enoch Recreation Centre, and Kitaskinaw School), towards the lagoon. Presently and mentioned above, there is little to no information or confirmation of pipe sizes, flow, and locations of the existing conveyance system to the lagoon. Following proposed design drawings, it has been estimated that the current sanitary system throughout the Village is sized at 200mm. It is highly recommended that before any major design work or construction connections are made, that a thorough survey and camera inspection plan of the pipes be conducted. Better understanding of the current system and its condition will determine best practices moving forward on how to handle incorporating new infrastructure and development in connection to the existing system.

4.2.2.3 Rural Areas

Rural residents currently either (1) use sewage holding tanks with truck haul to the Village lagoon; or (2) use septic tanks with mound systems.







4.3 Future Sanitary System

4.3.1 SANITARY SERVICING CONCEPT

The servicing concept of the sanitary system has been modeled according to the phasing proposed in the Village ASPs and assumptions made in the NEDA area ahead of preparation of its ASP. Demands have been based on population growth projections for the Nation at 2% per year, and the zoning outlined in the Village ASP and ILUP.

The following table depicts the total peak wet weather flows from the entire Nation, and the three main areas. Both the NEDA and Village demands are based on conventional gravity systems that incorporate inflow and infiltration (I/I). The Rural demands do not include I/I as it assumes that septic systems are being used, therefore only dry weather flow demands are considered.

Commercial, institutional and industrial demands have been estimated based on populations, and an overall ratio of development between NEDA and the Village.

Table 4.3.1. Sanitary Flow Estimates

Scenario	NEDA (L/s)	Village (L/s)	Rural (L/s)	Total (L/s)
Existing Condition	9.84	10.99	5.58	26.41
5-year	17.64	11.93	6.04	35.61
10-year	20.66	15.59	6.66	42.91
20-year	24.89	23.79	8.11	56.79

4.3.1.1 Conveyance

Due to the existing constraints of natural topography, oil and gas wells and pipelines, conditions of the existing lagoon, and the volatile development potential of NEDA, it is highly recommended that both systems remain independent. This independence will allow for NEDA to grow unrestricted, limited only by the maximum allowable discharge to the City of Edmonton of 60 L/s, which, based on estimated flows as shown in **Table 3.1** above, would not restrict development in the foreseeable future. The separated system will also allow for the reduction in trunks and lift stations required for an estimated 20 years, reduce the complexity of the system, and improve the ease of constructability and operability of required infrastructure.

Based on the expected growth rates and land use planning used in the NEDA and Village ASPs, and inputted the PCSWMM model, **Figure 4.3.1** was created to depict the recommended areas of development for the Nation, and the pipe main sizes required to service these developments.

NEDA will have expanded lands to the west in adjacent quarter sections, requiring 250mm lines feeding into the existing 375mm line intended for commercial expansion. The Millennium neighbourhood development will be expanded with connections of 200mm mains to the existing 250mm sewer mains with no indicated capacity issues from modelling.

The Village will be expanded using 200mm pipes into expected areas of growth for residential, light industrial and commercial developments. Developments to the north of the Village town site, will have a twinned line of 250mm pipe to the existing 200mm line towards the lagoon.

The calculations of a conventional gravity system will be sufficient in handling the growth of the NEDA system within the 60.0 L/s as per the integrated land use plan based on the assumed 2% population growth (AECOM's proposed pipe network for NEDA has been included in Figure 4.3.1). Current modelling shows that the future network has sufficient capacity, with simulated capacity reaching below 45%.

However, NEDA is an area that is market condition driven, and therefore, less predictable, and could exceed what was assumed in calculations and models. In the case that growth exceeds assumptions, this could challenge the existing 60.0 L/s restriction on the input into the City of Edmonton system. There are several different technologies that can be used to maximize the 60.0 L/s capacity. These include using low pressure systems, blackwater or greywater sewage re-use systems, system optimizing softwares, or storage and off-peak pumping.



4.3.1.2 Treatment

As previously mentioned, due to the present condition of the lagoon, this facility must be upgraded or replaced. It is recommended to upgrade to a higher level of treatment that will allow for less land use, and more opportunities for discharges.

It has been previously recommended that the lagoon be drained, dredged with biosolids removal, and assessed. Once assessed, decisions can be made on how to repair the lagoon cells and be expanded. The lagoon should be upgraded and/or be redesigned to handle demands for the next 20 years. Note that if the Nation decides to implement a higher level of treatment, less land may be required, but more attention will need to be paid to operations and maintenance of the infrastructure.

Options in terms of treatment could also be found in the context of blackwater or greywater re-use systems, should the Nation choose to utilize these processes or technologies. These are explained in more detail in Section 5.4.

4.3.1.3 Discharge Locations

For the foreseeable future, the NEDA sanitary system will continue to discharge into the City of Edmonton, under the 60L/s moratorium. Regular assessments of market conditions and growth within NEDA, in conjunction sanitary flows monitoring at the lift station is recommended, in order to determine whether a second discharge location will be required. Note that initial estimates indicate that the 60 L/s moratorium into the City will continue to allow unrestricted growth of the NEDA area, at least for the next 100 years.

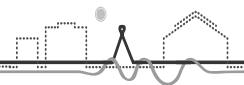
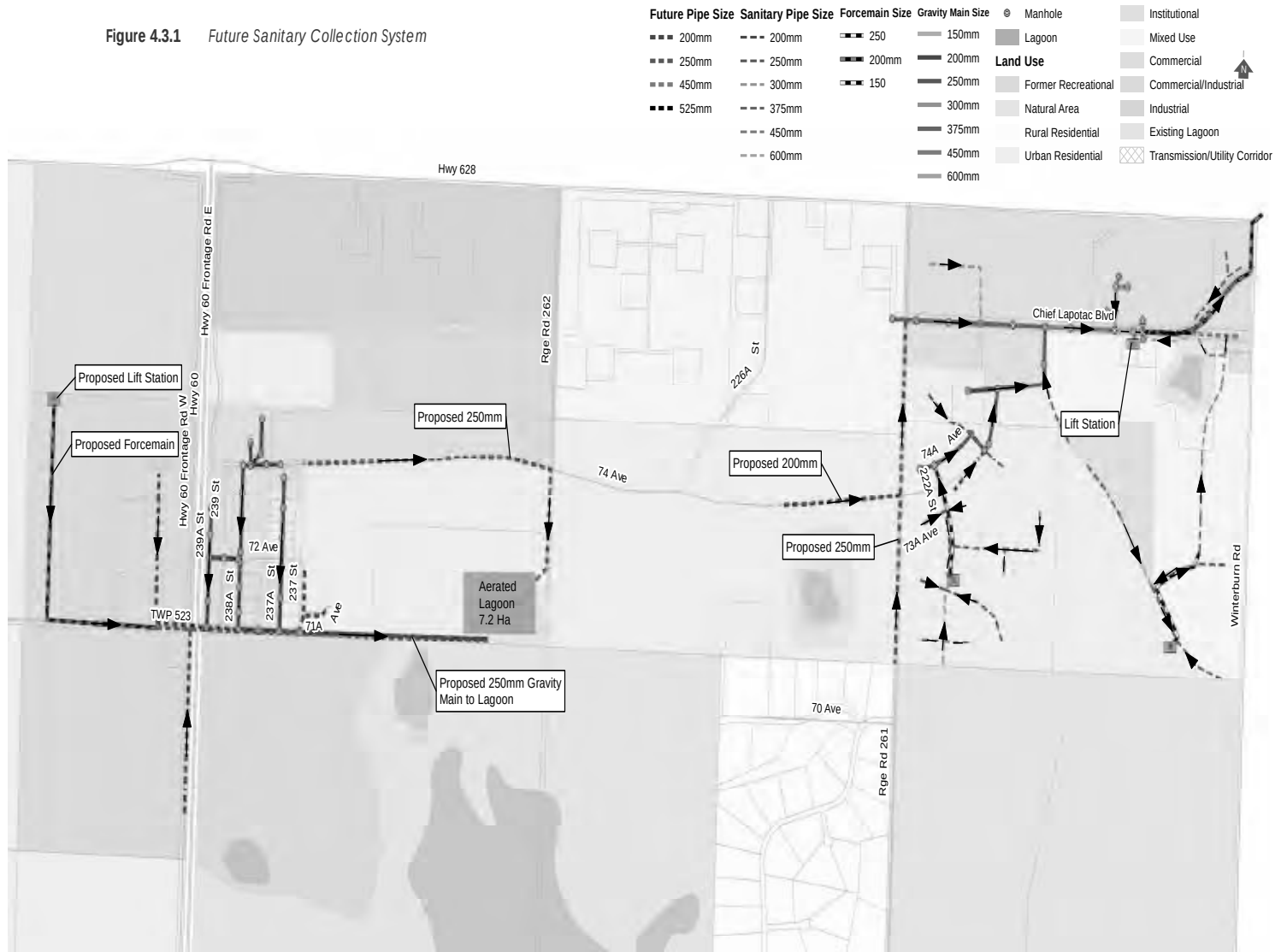
Beyond the 20-year growth of the Nation, the ECN will need to consider which direction they would like to take to discharge their sewage, and which adjacent neighboring system works best for their management. Although the construction of these connections will not have to be made until 2037, however, the discussions and agreements with adjacent system operators will need to be sorted out proactively.

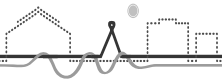
For the Village, there are two options put in focus. First, the sanitary system can connect to NEDA's and therefore, also discharge to the City of Edmonton's sanitary sewer system. The current agreement specifically states that only the developments in the NEDA area are permitted to discharge into the City system and the City has already noted that it is unlikely that additional capacity beyond the 60.0 L/s will be available without significant downstream upgrades. To consider the option of connecting to NEDA's system would require an amendment to the current Master Servicing Agreement with the City. Second, the sanitary system could discharge to Parkland County's (Acheson's) system, or become a customer of the Alberta Capital Region Wastewater Commission (ACRWC), both resulting in a connection to the North. Conversations with both the ACRWC and Parkland County have begun to determine implications on the Nation. ACRWC would require the Nation to be a full participating member, creating additional financial and political responsibilities in order to do so. Being a customer to Parkland County would only require a customer fee and utility rate to connect. The recommended route would be for the Nation to be a customer of Parkland County, and to continue these conversations and negotiations into the future.





Figure 4.3.1 Future Sanitary Collection System





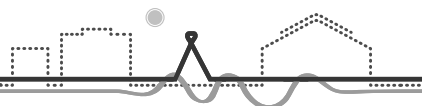


4.3.2 UTILITY CORRIDORS FOR LONG-TERM SERVICING

It has been recommended that any sanitary sewer trunks be constructed within and in correspondence to the main transportation routes and road rights-of-way as suggested in *Section 2.2.1*. The purpose in doing so would be to reduce the impact of the sanitary sewer infrastructure from potential developable land that the Nation would like to pursue, while providing an accessible trunk to handle the sanitary demand of said developments adjacent to the established trunks.

The main corridors being considered at this point in time, parallel with the proposed roads. These include the following:

- Hillview Road – the north-south corridor on the eastern edge of the Village that gravity feeds into the NEDA system
- HWY 60 – the north-south corridor through the western part of the Village. This will be a useful corridor for any future developments and its respective servicing.
- Chief Lapotac Road – the existing main road in NEDA that has the main trunk conveying sewage towards the lift station
- HWY 628/Whitemud Drive – the northern boundary of the ECN, would be a beneficial corridor for utilities. However, agreements with Alberta Transportation would have to be in place.





4.4 Implementation

4.4.1 5 YEAR - SHORT TERM

NEDA

Within the next year, it is expected that there will be a car wash, administrative building, and a gas station with convenience store to complete construction and be commissioned. This development ties in directly with the existing sanitary lift station.

The estimated flows from the NEDA area in the short term are summarized below:

Source of Sanitary Sewage	Average Dry Weather Flow (L/s)	Peak Dry Weather Flow (L/s)	Inflow / Infiltration (L/s)	Peak Wet Weather Flow (L/s)
Existing (Residential & Casino)	2.87	8.60	1.24	9.84
Car Wash	1.473	4.42	0.04	4.46
Office Building	0.2	0.60	0.06	0.66
Convenience Store	0.056	0.17	0.02	0.18
Bank	0.323	0.97	0.06	1.03
TOTAL	4.922	14.76	1.42	16.17

A peaking factor of 3 was used across all new developments to determine peak dry weather flow. Due to the smaller building footprints, and recycled water systems of the designed car wash system, it was determined to be more reasonable and realistic compared to what was recommended by the City of Edmonton Drainage standards.

The existing system is estimated to discharge 16.17 L/s under peak wet weather flow conditions. The lift station has two pumps that can discharge at 10 L/s each, resulting in a total capacity of 20 L/s. The addition of the four developments will reach over the capacity of one pump, and reduce the redundancy of the lift station system. Therefore, the system will require an immediate upgrade to handle the required pumping capacity of the oncoming developments.

The increase in flow from these developments will bring the existing lift station above maximum capacity and immediate upgrades will be required. A Sewage Pumping Station Upgrades Conceptual Design has already been prepared for the Nation by AECOM (2015). The report discusses building a new lift station adjacent to the existing facility with a new wet well that can handle ultimate flow pumps and operation rates. This upgrade should be adequate to handle flows up until the end of the Medium/Long Term (20 years) projection. It is important to note that the original design from AECOM recommends a system that can handle both flows from NEDA and the Village. However, it is recommended that this design be revised so that no flow from the Village be accounted for, but rather that the lift station handle flow solely from the NEDA area.

Village

Due to the Lagoon already being at capacity and reaching its design life, in the short term, rehabilitation of this facility is considered the number one priority. As recommended in a letter the Nation by Urban Systems dated June 2016, the lagoon requires draining, dredging of biosolids and an assessment before final decisions and designs are implemented. The re-design should include adding the required anaerobic cells for treatment, and ensuring there can be enough capacity to house the Village and rural residential dry weather flows as well. As noted above, it is recommended to keep the NEDA and the Village Systems separate, therefore, a previously proposed lift station and forcemain connecting the lagoon to NEDA will not be required.

The Nation has two options to consider for their lagoon infrastructure upgrades; (1) keep a facultative lagoon design or (2) move to an aerated lagoon design.

A facultative lagoon will keep the same basic principles of the existing lagoon, with minimal operation and maintenance cost and an annual release. There will be a requirement of committed operations for the annual discharge. The main downside of a facultative lagoon





is the increased land area it would require to meet this 20-year population growth design and capacity. It is estimated the area required would near four times the existing lagoon's land area, taking away from valuable land and resources.

An aerated lagoon will be a mechanical and operational upgrade from the current lagoon design. A change to an aerated lagoon will result in increased operational and maintenance costs, and higher commitment from public works staff to operate the facility. However, an aerated lagoon requires significantly less land area than that of a facultative lagoon. Due to the higher level of

treatment that an aerated lagoon provides, the effluent would theoretically be allowed to discharge continuously. Alberta's winter season and tendency for frozen water bodies and permafrost ground will limit discharges to the late spring and summer period, with storage needed to keep treated wastewater over the winter months. An 8-month storage cell would be recommended with an aerated lagoon if discharges continue to occur towards the wetland.

The following table shows the volumes and areas required for the expected sewage generation for the 20-year growth projections.

Cell (days of storage)	Facultative Lagoon Storage (m ³)	Facultative Lagoon Area (m ²)*	Aerated Lagoon (8 Months)	Aerated Lagoon (8 Months) Area (m ²)*
Anaerobic (2 days)	1,634	467	-	
Facultative (60 days)	49,027	32,685	-	
Complete Mix (2 days)	-	-	1,634	327
Partially Mixed Aerated (28 days)	-	-	22,879	4,576
Polishing (5 days)	-	-	4,086	817
Storage (365 days)	298,248	99,416	196,108	65,369
Total	348,909	132,568	224,707	71,089

* Areas provided are preliminary estimates and do not take into account sideslopes, spacing between cells and weir structures needed to maintain water levels

In both cases, the discharge point will be a seasonal wetland system that leads to Yakau Lake. The Lake can handle approximately 5,000,000 m³ of water. This is more than sufficient space to handle treated effluent from the lagoon without spilling into a downstream water course that would lead to fish bearing waters.

As design and construction of these lagoons begin, it would be valuable for the Nation to conduct camera inspections and assessments of existing infrastructure to ensure that designs and capacities can be met for any proposed infrastructure to come on-line.

The lagoon designs can also be phased to meet the demands and needs of the Village area, bringing components on-line only or expanding existing components when the population grows to certain thresholds. After the lagoon has been completed and is operational, the next priority should be to complete the trunk systems to meet the demands of the village as it grows in Cells 1 and 2, as depicted in the Village ASP. Consideration for any upgrades required to handle increased density, proposed institutional developments, and additional residential areas should be incorporated at this stage.

Overall, for the entire Nation, as the immediate infrastructure priorities are met, opportunities to be proactive and manage the maintenance and operations of the existing system will arise. To ensure the sanitary sewer system can last as long as intended and save on long-term costs, the Nation can implement an asset management program and policy, an operations and maintenance program, consideration of sewer utility rates and a water conservation program and strategy. The initial steps of this would begin with a condition assessment of the existing system and the development of an inventory of all existing infrastructure through camera inspections. This would allow the creation of a Geographical Information System (GIS) and an Asset Replacement Forecast for proactive planning and budgeting.

An operations and maintenance plan developed with Public Works would also be important, including inspections on existing infrastructure, mainly manholes, pipes and service connections. These exercises would allow confirmation of modelled data, and help catch issues and problems as early as possible. This operation and maintenance plan will require commitment to



implement and continue for the longevity for the system to further the Nation's self-reliance and resiliency in sanitary sewer service infrastructure.

The creation of a sewer utility rate will allow for stable funding of sewer services for the future of the Nation. There can be many ways of achieving this, and one that works for the Nation and its members is important in ensuring and maintaining expected levels of

service. This could look like any combination of rates determined by sewer sizes needed to service the users' development, fixed rates to different groups of users, or based on water usage. Water conservation programs and policies will also allow the Nation's infrastructure to last longer as mentioned in the Water Master Plan. These initiatives will set the Nation up to understand their water assets better and prepare them for the future.

4.4.2 20 YEAR – MEDIUM TERM

NEDA

NEDA is expected to show significant growth in this time frame. Due to topographic constraints, the development of NEDA into the southernmost quarter sections will trigger the need to design and construct at least one more lift station that connects to the existing lift station that discharges into the City of Edmonton. This could be costly to the Nation if not developed in a contiguous way, maximizing built infrastructure. It is recommended that the areas depicted in **Figure 4.3.1** be prioritized and developed first to avoid expensive offsite infrastructure. If the Nation decides to allow development in these areas, developers should be negotiated to pay a significant proportion for the required offsite infrastructure.

Continued monitoring and updated assessment of growth and flows in this time period will position the Nation to be proactive in ensuring adequate capacity is available, and lead to the longevity of the infrastructure for this system.

Village

As the Village continues to build out through the 20-year term, dependent on various factors, such as the choice of commercial, institutional and industrial developments that are allowed to be built, the Village could potentially reach capacity for its sanitary infrastructure within this time frame, and on-going assessments and planning by the Nation will be needed.

In this time frame, the Nation will require securing HWY 60 as a corridor for a future connection to a secondary discharge point in Parkland County. The rehabilitated and expanded lagoon options will reach its capacity and new developments will have to consider discharging into separate systems that convey sewage to the ACRWC. In doing so, the ACRWC has stated that any municipality that wants to use their infrastructure will

require becoming full members of the commission. Before becoming a member, there will be process of board approval, after assessments of system capacity, short and long-term operations, maintenance and capital costs, distance to wastewater treatment plant, and risk. It will also cost the Nation any expenses required to review its application and is expected to not create any financial burden on the commission and any of its members.

As the lagoon reaches this point, consideration of the future of the lagoon should continue. The Nation can choose to keep the lagoon to continue servicing the users it does at that point in time, or the Nation can begin to decommission the lagoon, as its existence limits growth and development with its 300m setback requirements. The longevity of the lagoon can be extended if several technologies are implemented to increase capacity of the pipe. Options include low pressure systems, greywater and blackwater re-use systems, and household appliances, coinciding with potable water demand reduction. These are explained in more detail in future sections.

Through initial, high level analyses and estimates, a large contribution of sewage generation for the Village comes from expected Commercial, Institutional, and Industrial developments. If properly planned and assessed, and restrictive covenants are placed on these developments, further extension of the lagoon lifespan will occur. This could come in the form of allowing only certain commercial, institutional, or industrial businesses to be developed (ones which limit sewage generation, e.g. pipe laydown yards or warehouses), or enforcing water diversion technologies be implemented as part of construction.

Dependent on what the Nation may decide to develop on its lands, treated effluent could be used more efficiently, storage needs may be reduced.





4.4.3 100 YEAR – LONG TERM

NEDA

NEDA is expected to reach full build out beyond the 20-year time frame, with land allocated to commercial growth being the limiting factor. As time goes on, NEDA's growth and system will be driven by the residential market. This will be an expansion of development to the west of the NEDA lands. As sewage generation increases, further assessment and planning by the Nation may determine the need to use other means to maximize the 60.0 L/s discharge allowed by the City of Edmonton. This could be in the form of storage and off hour sewage pumping. Alternatively, peak flows may be able to be pumped to the Village system should capacity exist.

Village

As time goes on beyond the 20-year growth period, it is expected that many of the sour gas wells and oil and gas pipelines will be abandoned and remediated, opening up opportunities to further develop and expand the Village lands. However, in doing so, new discharge points will have to be established for the Village development, as the lagoon will not likely have capacity for further growth for any development of cells beyond Cells 1 & 2 of the Village ASP. This will be true should commercial, industrial and institutional development occurs faster than anticipated. Note that this will also increase the need for a second discharge point being secured, which even though reduces the Nation's independence and self-reliance, it guarantees a higher level of service.





4.5 Design Standards

4.5.1 SANITARY SYSTEM STANDARDS

The design and construction of sanitary sewer systems will be based on the City of Edmonton's Drainage Design Standards, due to its proximity, and the discharging of wastewater to the City's infrastructure. The application

of a well-established and widely used design standards should also reduce confusion for any contractors working on the construction of sanitary services, and their enforcement will ensure services are constructed well.

4.5.2 EXPECTATIONS FOR NEW DEVELOPMENTS

4.5.2.1 Residential within ASP areas

Residential developments within the Village and NEDA ASP areas should be planned proactively in terms of the phasing of developments as recommended in **Figure 4.3.1**. Designing and constructing new developments in a contiguous fashion will maximize the use of infrastructure that already exists. This will allow the Nation to properly plan for infrastructure priorities and ways of funding these capital projects.

The quality of the effluent from non-residential developments should also be reviewed through the use of a sewer-use Bylaw or Band Council Resolutions. This is particularly important if the ultimate discharge is the City of Edmonton's sewer system, as certain industries may produce effluent that may not be allowed to discharge into the City's system.

4.5.2.3 Rural Residential

Rural residential developments should consider having enough storage onsite for sanitary sewage. The storage site should also be easily accessible to main transportation routes to be able to be hauled away and discharged to either the existing/upgraded lagoon or the upgraded lift station wet well. Dependent on the availability and frequency of operators and service vehicles to service these rural homes, storage should be designed to handle expected or modelled flows.

4.5.2.2 Commercial/Industrial/Institutional

Development of commercial, industrial or institutional services should take place based on the planned trunks and the phasing recommended by the ASPs. This will maximize the use of existing infrastructure and will allow timelines of construction to coincide with residential development needs. Dependent on their proposed use, Commercial/Industrial/Institutional sites may need to consider private servicing instead of connecting to the existing system and triggering high costs for infrastructure upgrades.





4.5.3 ALTERNATIVE TECHNOLOGIES

4.5.3.1 Household Scale

Fixtures

In a household and the individual context, the best means of reducing the production of the sanitary wastewater would be through fixtures available in each home. Toilets, showers, sinks and appliances use a significant amount of water when flushing, and there are now numerous means of reducing the water required.

Some examples include low flow fixtures, urine diversion toilets, composting toilets, vacuum toilets, air water forced toilets, or closed household toilet re-use systems.

Source separation or diversion tools such as urine diversion toilets, composting toilets, or closed household toilet re-use systems allows for the opportunity to reduce the types of wastewater and find another potential uses or means of handling the produced wastewater.

Volume reduction tools such as low flow toilets, vacuum toilets or air water forced toilets have the main function of using reduced volumes of water to dispose of wastewater into the sanitary system. While these technologies are not commonly used in residential developments, they may become much more common place in the near future.

4.5.3.2 Communal Scale

Greywater Re-use

Greywater is the wastewater produced that does not contain any fecal matter or urine, usually sourced from sinks, showers, dishwashers and washing machines. As there is no fecal matter present in this form of wastewater, the amount of treatment required to bring the water quality to an acceptable and expected level is more manageable. Depending on the level of treatment, various re-use streams can be utilized. For example, greywater treated minimally, can be used for non-potable water uses, such as irrigation for personal or communal gardens and lawns, and toilet water. Advanced treated greywater, can be brought up to potable water quality, and re-used back in sinks, laundry machines, dishwashers and showers, subject to currently regulations.

There are several advantages of a communal greywater re-use system. First, re-using greywater means a reduction of potable water demand. In the case of the ECN, NEDA's Master Servicing Agreement with EPCOR's water distribution system is limited to 12.27 L/s to an established 215 ML/yr via a 300mm watermain feeding a reservoir tank. The ability to re-use greywater will stretch the current agreement with EPCOR to meet future development demands in NEDA. Greywater re-use will reduce the wastewater released into the sanitary sewer system. For NEDA, this reduces the stresses on the limitations set upon the discharge rate into the City of Edmonton sanitary sewer system at 60.0 L/s, and the existing capacity of the lift station, extending operational life of the existing infrastructure. In the Village, less wastewater discharged would reduce strain on the existing lagoon, which is already at capacity. Overall, for rural residents, the benefits are more independent and household focused, however, re-use systems would allow for relaxation of dependency to the stressed demands already put on the Village.

The disadvantages is that for communal uses, a greywater re-use system would require additional infrastructure set-up in rights-of-way. For existing developments, to retrofit a system could be costly and difficult to undertake. Another disadvantage would be the additional operation and maintenance attention that would be required to ensure successful implementation. Finally, policy and regulations in terms of greywater re-use systems and infrastructure are still novel to a Canadian context as there has not been anything done at this potential scale.



Blackwater Re-use

Blackwater is the wastewater produced that contains fecal matter, usually sourced from toilets. Due to the presence of fecal matter, the level of treatment for re-use is more intensive, in order to address public health safety concerns.

Blackwater can be treated to water quality levels for non-potable and even up to potable water uses as mentioned above, similar to greywater. Although the means to do so will require more advanced technologies.

Due to the concentrated organic content present in blackwater, a re-use system could produce several streams of by-products, dependent on the types of treatment used. These by-products could be utilized in various means to the advantage of the community. Some of these by-products could look like methane for natural gas (heating and cooking) or biosolids for fertilizers.

These systems are fairly novel in North America, and have only been completed in small scales in other countries. They would require higher levels of investment in operations and maintenance. Depending on the scale, implementing this system could be initially expensive.

District Energy (heating)

The by-products that are created from Greywater and Blackwater treatment options listed above, can sometimes be utilized for energy production. If an anaerobic system is used for the treatment of the blackwater or greywater, methane gas will be produced, which can be used as biogas for redistribution to single-family and multi-family homes, commercial and institutional buildings for heating. An even more complex system, could see the "smart" exchange of heat between building types to ensure the most efficient use of heat and energy.

Low Pressure System

Low pressure systems are alternatives to the conventional gravity systems and is a system of pumps that allow for more distributed flows, and is not restricted by topography. This technology will require more operational and maintenance attention. The use of low pressure systems are advantageous in areas where flow is limited or restricted. They can be used and operated in a way that evens out flows and reduces peaks in sewage flows.

There are two main types of low pressure systems in sanitary sewer systems; septic tank effluent pumps (STEP) and grinder pumps (GP). STEP systems utilize a typical septic tank to hold and store sewage, but also has a pump to discharge sewage at a controlled rate by the user. STEP systems are susceptible to pump replacements and deteriorating septic tanks. For GP systems, sewage flows to a vault, smaller than a septic tank, and is ground up to create a more uniform effluent to be pumped out. GP systems are more energy intensive and may cause TSS problems for downstream treatment processes.





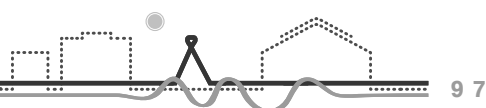
4.6 Summary and Recommendations

The following capital projects will require immediate attention to ensure the sanitary system can handle the growing community's demand over the short- and long-terms:

- Upgrades to the existing NEDA lift station to maximize the 60.0 L/s capacity into the City of Edmonton sanitary system to handle new NEDA developments. This includes providing wet well storage to handle NEDA's volatile market expansion potential.
- The existing lagoon requires immediate attention to allow for additional growth in the Village and to address the leaking that is causing contamination of the existing groundwater and surrounding environment. This will come in the form of draining the lagoon, dredging and removing all biosolids remaining, assessing the current state of the lagoon and designing and constructing any upgrades the lagoon requires.
- The lagoon should be upgraded to an aerated lagoon system, in order to achieve the best balance of land area, treatment, cost, and flexibility.
- Although not a capital project, it is important to reiterate, that the NEDA and Village systems should remain independent from one another for the following reasons:
 - Restrictions and complexities of design and construction with the oil and gas pipelines;
 - Topography where a significant ridge exists between the NEDA and the Village;
 - And a restriction of allowable discharge of 60.0 L/s in NEDA, the market driven area of the Nation, that has the most potential for growth can be allowed to grow without the added flow from the Village to be managed.

The following are general utility management strategies the Nation should adopt in order to meet the established sanitary service delivery goals for the ECN for the short, medium and long term:

- Develop a CCTV camera inspection program to inspect the existing sanitary system's condition and determine which infrastructure requires upgrades and immediate attention. Having this information will also be useful for any design and construction of new connections to the existing system.
- Operations and maintenance program, including inspections on manholes, pipes and services.
- Asset Management plan and policy, including a full condition assessment of the infrastructure, the creation of GIS database, and the development of asset replacement forecasts.
- Prepare for long-term infrastructure renewal and upgrades.
- Further developing and maintaining the relationships with the City of Edmonton, Parkland County and Alberta Capital Region Wastewater Commission in terms of sanitary servicing for the Nation.
- Develop and adopt sanitary sewer design standards and sewer-use bylaws
- Commit to the proposed phasing of development of the Village and NEDA ASP areas, to maximize the use of existing infrastructure and avoid high capital costs on offsite services.
- Consider the utilization of alternative technologies to extend the life and capacity of existing and proposed sanitary systems.





5. Stormwater Master Plan



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ENOCH CREE NATION
MASTER SERVICING PLAN



5.1 Introduction

5.1.1 PURPOSE OF STORMWATER MASTER PLAN

Stormwater management is important to consider in conjunction with long-term capital plans for funding and construction of improvements. This plan can be used to support funding applications, future budget planning, as well as high level policy planning and enforcement of stormwater related development conditions.

The purpose of a Stormwater Master Plan is to provide a guide to development of stormwater management systems to support the goals and objectives of the Enoch Cree Nation (ECN) alongside anticipated short and long-term growth and development within the community. This plan looks at potential improvements to address existing issues, as well as identifying required infrastructure to support community growth.

5.1.2 LEVELS OF SERVICE

5.1.2.1 Typical Stormwater Servicing

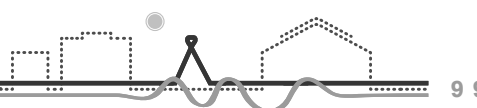
The stormwater management system is intended to store and convey stormwater runoff and minimize the risk of flooding, as well as enhance runoff quality and protect downstream receiving watercourses from environmental harm including erosion, pollutants, and flooding. It will utilize minor and major systems, where the minor system consists of conveyance features (i.e., swales or storm sewers) sized to accommodate runoff from a 5-year storm event, and the major system consists of conveyances for infrequent large flows of a 100-year event. Both systems are designed together to provide a comprehensive approach to managing stormwater runoff.

These conveyances are supplemented with site specific Stormwater Management Facilities (SWMFs) which are typically storage facilities intended to enhance water quality, attenuate discharge rates, or fully retain flows to limit the discharge volume leaving the catchment in a 100 year event. Such SWMF's may be applied "at the source" (eg. on each lot) or at the "end of the pipe"; a centralized facility servicing a larger community area. The City of Edmonton Drainage Design and Construction Standards provide typical guidelines appropriate for ECN as it is in close proximity to the City.

5.1.2.2 Current Stormwater Servicing in NEDA

The Northeast Development Area (NEDA) is currently the most densely developed area within Enoch Cree Nation, and is continuing to see ongoing development. The stormwater management system in NEDA is comprised of a network of underground storm mains and overland drainage pathways that direct storm runoff toward a constructed SWMF, which is manually pumped as needed to a ditch draining into the City of Edmonton. The SWMF was designed to provide water quality enhancement and attenuation for the 100 year design storm, for a catchment of approximately 64 ha in size, while minor and major drainage systems provide the levels of protection indicated above.

Under the current Master Servicing Agreement, ECN pays the City a flat fee of nearly \$11,000 per month in order to pump the NEDA storm pond to the City at a maximum rate of 2 L/s/ha. At the current level of development, pumping is infrequent.





In the Enoch Village area, all drainage is overland via curb and gutter and roadside ditches, and generally directed toward the Yekau Lake wetland complex. It is unclear whether the existing major drainage pathways within the Village are adequately sized to convey runoff from a 100 year design storm event without surcharge. The Yekau Lake catchment is entirely self-contained and does not have an established discharge point. All other areas within ECN are considered rural and consist of poorly defined natural drainage corridors connecting natural wetlands, reaching tributaries and ultimately the North Saskatchewan River. **Figure 5.1.1** shows high level drainage routing of the existing stormwater management system.

5.1.2.3 Desired Stormwater Level of Service

The stormwater management systems throughout ECN should reflect the typical level of service outlined in *Section 5.1.2.1*, and should account for future development as discussed throughout this report. The Nation is supportive of using naturalized stormwater systems as much as possible to respect and enhance the natural environment while providing flood protection and minimizing risks to the community.

5.1.3 PRIORITIES AND GOALS

This stormwater master plan is informed by the guiding principles laid out in the Integrated Land Use Plan (ILUP), as well as the priorities and goals for the stormwater management system as laid out in the visioning document.

Short Term Priorities

- Establish stormwater management plans in conjunction with the NEDA and Village ASPs.
- Establish wetland and riparian area conservation incentives (e.g. ALUS program).
- Evaluate the Nation under traditional (pipe, pond) and sustainable (naturalized ponds, ditches, LID and xeriscape) scenarios.

Long Term Goals

- Explore rainwater capture for future commercial and institutional buildings.

- Implement development and housing regulations that require downspout disconnection.
- Educate members on best management practices that can be implemented at home.

Eliminating discharge and the associated fee to the City of Edmonton for the NEDA pond outlet is a high priority given the short timeframe of anticipated activity within this area.

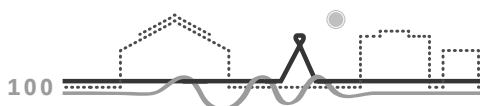
The Village ASP area will likely be the next area to see significant development. Goals for this and surrounding areas include sizing infrastructure to prevent flooding, and directing clean runoff to Yekau Lake in an effort to increase water depth.

The intent for the remainder of ECN lands is to remain primarily rural and to maintain existing drainage pathways while preserving natural wetlands.

5.1.4 HISTORICAL INFORMATION

This Stormwater Master Plan is informed by the following historical reports and documents:

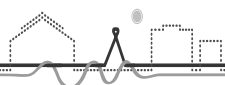
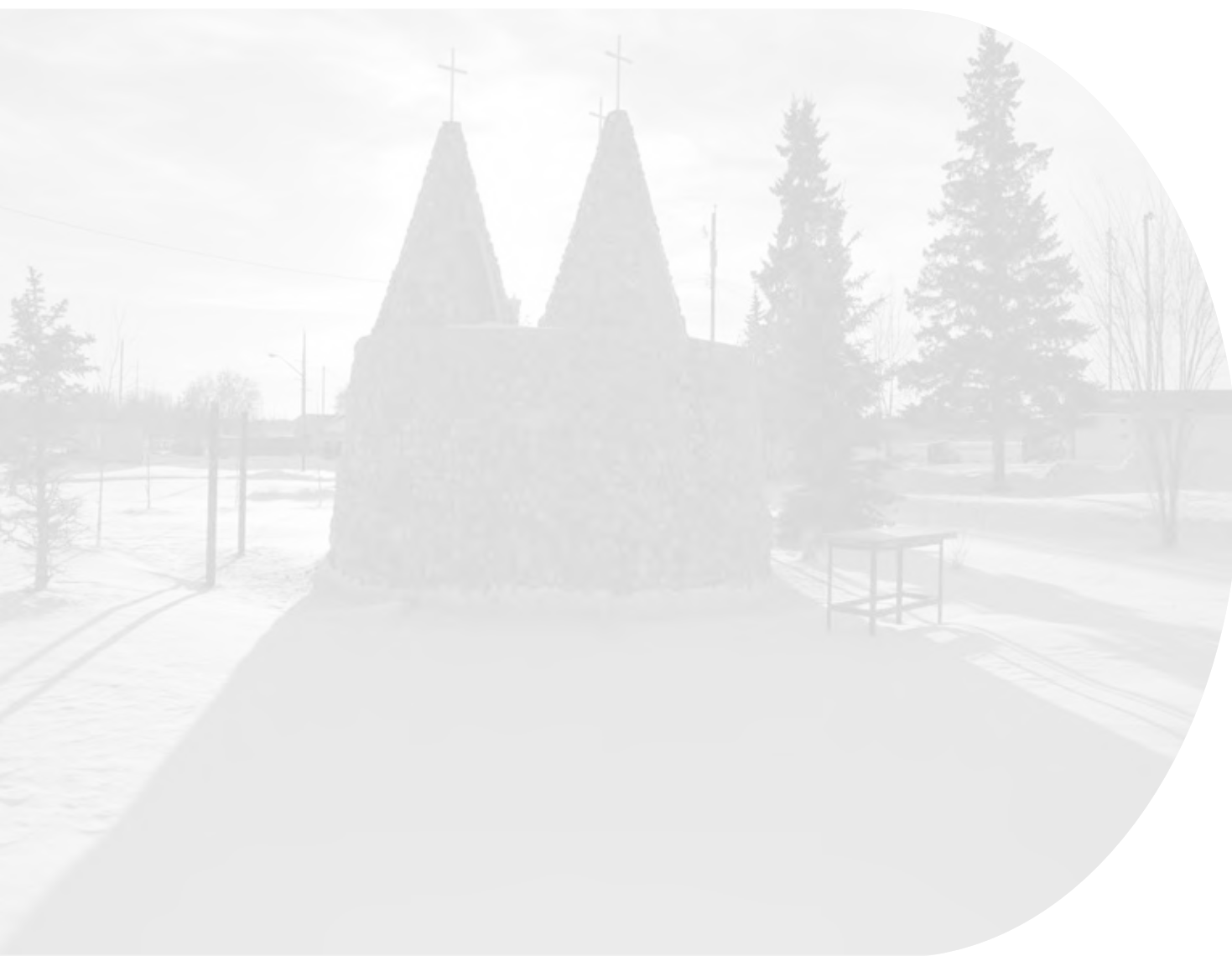
- Area Structure Plan (Urban Systems, 2017)
- Integrated Land Use Plan (Urban Systems, 2016)
- Enoch Master Servicing Plan – Visioning Document (Urban Systems, 2016)
- Enoch Environmental Overview (Urban Systems, 2015)
- River Cree Crossing Geotech Report (ENC Testing, 2015)
- Chief Lapotac Boulevard Geotech Report (ENC Testing, 2016)
- Enoch Village ASP Geotech Report (ENC Testing, 2017)
- Master Servicing Agreement (City of Edmonton)
- River Cree Resort and Casino Stormwater Management Engineering Drawings (Associated Engineering, 2006)
- City of Edmonton Design and Construction Standards (2014)
- City of Edmonton Low Impact Development Design Guide Edition 1.1 (2014)



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ENOCH CREE NATION
MASTER SERVICING PLAN







5.1.5 ASSUMPTIONS

From 1940 to 1945, Sections 14 & 15 were used by the Federal government for the Yekau Lake Practice Bombing Range. Studies over the last ten years have revealed that anomalies and potential hazards remain as a result. The Nation is pursuing a claim with the Federal government on this matter. For the purposes of the Stormwater Master Plan, it is assumed that all lands within Enoch Cree Nation will have been remediated and cleared of all hazards. It is recommended to have this dealt with prior to reestablishing water levels in Yekau Lake.

Figure 1.5.1 shows the Future Land Use Concept for Enoch Cree Nation. The following table summarizes the assumed imperviousness values for each land use type for use in preliminary runoff modelling:

Table 5.1.1: Typical Imperviousness Values

Land Use	Imperviousness
Rural Residential/Natural	5%
Urban Residential	60%
Institutional	80%
Mixed Use	70%
Commercial	60%
Commercial/Industrial	70%
Industrial	70%

5.1.6 HYDROLOGIC MODELLING

Rainfall-runoff computer simulations were developed using the United States Environmental Protection Agency's Stormwater Management model (PCSWMM 2011). The primary purpose for the computer simulation is to demonstrate a representative mass balance relationship to predict evaporation and infiltration rates. This will be used to determine stormwater storage requirements with the ultimate goal of reducing or eliminating dependence on the City of Edmonton for pumped stormwater discharge. The model is set up using the following available information:

- Existing LIDAR contours
- NEDA storm pond record drawings
- Geotechnical information
- Hourly precipitation and temperature data from the City of Edmonton (2009-2017)
- Monthly average evaporation rates

While the model is not intended to provide detailed design results, a conservative calibration can be obtained based on historical information on the stormwater system, as well as reasonable expectations for runoff behavior. A detailed study of existing and historical site conditions is required for more accurate stormwater modelling. The intent of this model is to illustrate high level water balance trends and impacts of future development.



5.2 Existing Conditions

The Enoch Cree Nation is located in the upper reaches of the Strawberry Sub-watershed in the North Saskatchewan River Watershed. The area is composed of typical prairie parkland with much of the land currently used for agriculture. There is little topographical relief and drainage is not well defined; runoff collects in various wetlands which are connected via poorly defined overflow channels.

The overall area contains several distinct sub-basins:

- Yekau Lake, lies in an isolated basin near the center of the study area. It has a relatively small contributing basin with no clearly defined inlet or outlet.
- The northeastern developed portion of the Nation (NEDA) encompasses the Casino lands and adjacent development that is underway. An existing SWMF currently services the Casino lands, which is pumped

out via forcemain to the City of Edmonton at a maximum allowable rate of 2 L/s/ha.

- A catchment area which lies between the boundaries of Yekau Lake catchment and NEDA catchment, primarily undeveloped and without a defined outlet.
- The northwest and southern sub-basins discharge to Wedgewood Creek via several overland channels.

Because of its location and topography, the Enoch Cree Nation receives relatively little drainage from off-site. Areas north of Highway 628 are located within the Acheson Industrial Area which drains northward (Sturgeon River Sub-watershed). However, agricultural lands (~2165 Ha) west of the boundary do discharge to Enoch lands and will need to be considered for any development in the western or southern catchments of ECN.

5.2.1 CATCHMENTS

Figure 5.1.1 shows a schematic of the existing topography driven drainage system including catchment boundaries based on LIDAR contour data. Overall there is little topographical relief and drainage is not well defined. Runoff collects in various wetlands which are connected via poorly defined overflow channels.

5.2.1.1 Northeast Development Area (NEDA)

Currently NEDA is the most developed portion of Enoch Cree Nation, and additional development is currently underway and expected to continue in the short-term. The developed areas have highly impervious surfaces, increasing runoff to the constructed storm pond. The existing casino facility and soon to be completed River Cree Crossing commercial development feature onsite minor drainage systems which are connected to a storm main along Chief Lapotac Blvd, which discharges into the NEDA storm pond.

According to the terms of the Master Servicing Agreement with the City of Edmonton, ECN pays \$11,000 per month for the right to discharge at a maximum rate of 2 L/s/ha into a ditch within City limits. This flat rate is charged based on the 64 ha design catchment area of the NEDA storm pond, regardless of pumping frequency. Pumping is controlled manually by Aquatech, however a detailed pumping history is not available. This agreement is valid until July 7, 2053, and any additions to the service area must be approved by the City of Edmonton.

5.2.1.2 Village/Yekau Lake

The Yekau Lake catchment is isolated with no clearly defined inlet or outlet, with a small contributing area consisting of primarily pervious surfaces and sandy clay surficial geology. In recent years, the lake water level has dropped to all-time lows, and the environmental hazards in the area have resulted in limited recreational activity in and around the lake, including the closure of the Indian Lakes Golf Course.





A large portion of the Village ASP area is contained within the Yekau Lake contributing catchment; currently the village utilizes only surface drainage.

Discussions with ECN indicate that there are several groundwater wells in the vicinity of Yekau Lake. According to well records obtained for the Enoch Cree Nation Environmental Overview (USL, 2015), there are approximately 500 water wells throughout ECN for domestic, stock, industrial, investigative, dewatering and irrigation uses. These may be playing a role in the lowered water level of Yekau Lake, however more detailed study of groundwater zones is required to confirm the impact.

5.2.1.3 Northeast Undeveloped Area

A portion of land between the Yekau Lake and NEDA catchments is primarily undeveloped and generally slopes to the east/southeast. Borehole logs indicate

this area has a range of clay surface soils becoming sandy toward the southeast end of the catchment. The slope is generally toward the southeast and Winterburn Road. The entire east boundary of the catchment forms a low lying area adjacent to the road, with no single defined low point. No culverts were found crossing Winterburn Road, indicating that there is currently not enough surface runoff reaching this boundary to require an outlet.

5.2.1.4 West/South to Wedgewood Creek

To the west and south of Yekau Lake are rural residential areas consisting of poorly defined drainage pathways connecting various natural wetland areas. Approximately 2,165 ha of agricultural lands to the west of the Enoch boundary discharge to Enoch lands. This large undeveloped area generally drains to the southeast of the ECN boundary and reaches Wedgewood Creek through several overland discharge points.

5.2.2 GEOTECHNICAL

Geotechnical information has been collected from borehole logs on the Government of Alberta Water Wells directory, and the following three geotechnical summary reports:

- Proposed River Cree Crossing – Phase 1 (ENC, 2015)
- Proposed Extension of Chief Lapotac Blvd to Range Road 261 (ENC, 2016)
- Proposed Enoch Cree Nation Area Structure Plan (ENC, 2017)

While the available geotechnical information is limited with respect to the full extents of Enoch Cree Nation, the available resources do show surface soil conditions ranging from clay to silt to sand. The following table summarizes the general soil conditions present in each of the existing catchment areas.

Table 5.2.1: Subsurface Soil Condition Summary

Catchment	Soil Summary
NEDA	Silt, Clay
Village/Yekau Lake	Silt, Sand
Northeast Undeveloped Area	Clay, Sandy Clay
West/South to Wedgewood Creek	Clay, Sandy Clay, Silty Clay



5.3 Future Stormwater Management

5.3.1 STORMWATER SERVICING CONCEPT

The areas with the highest potential for development include the Village ASP area as well as NEDA, areas outside of this are considered to remain primarily rural for the purposes of this Stormwater Master Plan. As developed area grows, pervious surfaces are covered by hard surfacing, increasing rainwater runoff volumes. Development must be undertaken responsibly to protect downstream systems from flooding, erosion, sedimentation and other environmental harm due to increased runoff.

The most practical and cost effective stormwater management strategy will be to follow existing drainage catchments and conveyance routes as much as possible. This can be accomplished by retaining the existing topography driven drainage system with adjustments to the Village ASP area and NEDA as they are developed.

Through discussion with Enoch Cree Nation, it has been determined that the community is supportive of green infrastructure wherever practical. Absorbent landscaping will also reduce intermediate stormwater storage requirements and associated footprint areas. Some best practices for increasing stormwater absorption in both high and low density development areas include:

- Vegetated ditches and swales
- Downspouts discharging to soft landscaping only
- Rain barrels
- Porous pavement

Small wetland areas are common throughout ECN and can be utilized as naturalized stormwater management facilities. It is important that wetlands and riparian areas be protected, and development should be avoided in these zones. Any development proposed within 50 m of any body of water should be assessed by a qualified environmental professional to determine an appropriate setback. If disturbance is necessary, native vegetation should be incorporated into a re-vegetation plan if possible.

5.3.1.1 NEDA

The primary stormwater management goal in NEDA is to eliminate dependence on the City of Edmonton for pumping from the existing stormwater management facility. The existing stormwater management facility is undersized, as the design drawings indicate a contributing catchment area primarily including the casino lands only. Current stormwater routing due to the extension of Chief Lapotac Blvd has expanded this catchment area further to the west.

There are three available options to address the expected increase in stormwater runoff associated with future development in NEDA. These three options are summarized below and conceptually shown in **Figure 5.3.1.**

Option 1: Continue Pumping Offsite

The first option considered for handling increased runoff from future development in the Northeast Development Area is continued pumping of the storm pond to the City of Edmonton at a maximum rate of 2 L/s/ha as set out in the Master Servicing Agreement. Allowable discharge has been set based on City of Edmonton drainage system capacity and is acceptable only during periods of available capacity in the downstream system. The current fee for this service is nearly \$11,000 per month.





In order to accommodate the increase in runoff that would be associated with further development in the catchment, the storm pond needs to be large enough to attenuate flow while maintaining a maximum release rate of 2 L/s/ha based on the original NEDA pond catchment area of 64 ha. Any increase to the maximum release rate would need to be renegotiated with the City and may not be accepted.

Option 2: Evaporation and Infiltration

One option to meet the goal of eliminating dependence on the City of Edmonton and the associated fee for stormwater discharge is to direct runoff toward infiltration and evaporation facilities within Enoch lands. In this scenario, the NEDA storm pond could still be used for storm attenuation and connected to a shallow infiltration and evaporation pond. Sizing of this pond is dependent on the extent of development in the catchment and can be approximated through modelling using historical average evaporation values and conservative infiltration parameters. Discussion on potential pond sizing is included in Section 4.

Option 3: Pumping to Yekau Lake

A third option of pumping runoff directly to Yekau Lake would address two priorities of this Stormwater Master Plan: eliminating pumping to the City of Edmonton, and recharging water levels in Yekau Lake. This option would be the most beneficial to Enoch, however potentially cost prohibitive due to pumping distance and head requirement. A force main approximately 2.5 km long would be required to pump from the NEDA storm pond to the Yekau Lake catchment, gaining 15 m in elevation. Model analysis and implications are discussed in the following sections.

Additional measures such as irrigation systems and aggressive LID techniques could be utilized in any of the three options to further reduce the storage volume requirement in the NEDA storm pond.

5.3.1.2 Village/Yekau Lake

As discussed in Option 3 above, another goal of the Stormwater Master Plan is to recharge water levels in Yekau Lake. For the Village ASP area, future development and redevelopment should direct as much runoff as possible toward the lake. Where topography is not prohibitive to directing surface drainage toward Yekau Lake, absorbent landscaping should be encouraged in an attempt to recharge groundwater

levels which may be impacting the lake level. As discussed in Section 1.5, reclamation work within Yekau Lake should be completed while the lake water levels are still low.

The Village is intended to ultimately contain urban local road cross sections with curb and gutter, discharging overland to swales and ditches. Other roads throughout ECN will feature a rural cross section with roadside ditches for stormwater conveyance. These cross-sections can be found in the Transportation Master Plan Section.

Runoff from developed areas within the Village will be the main concern for pollutants and therefore should all be directed to a pre-treatment pond prior to discharging into Yekau Lake. This pre-treatment pond, in combination with landscaped conveyance systems and proper erosion control will provide a preliminary level of quality enhancement for runoff reaching Yekau Lake.

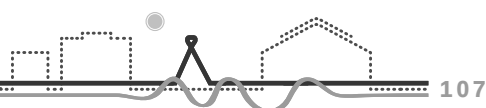
5.3.1.3 Northeast Undeveloped Area

Some medium and long-term development is expected in the catchment which lies between Yekau Lake and NEDA. As there is currently no outlet from this catchment, any runoff increase from future development will need to be analyzed in detail to ensure no discharge is introduced offsite. Depending on the impact of development, this catchment may need to be considered in conjunction with NEDA and dealt with internally through increased storage, evaporation ponds or pumping elsewhere within ECN.

5.3.1.4 West/South to Wedgewood Creek

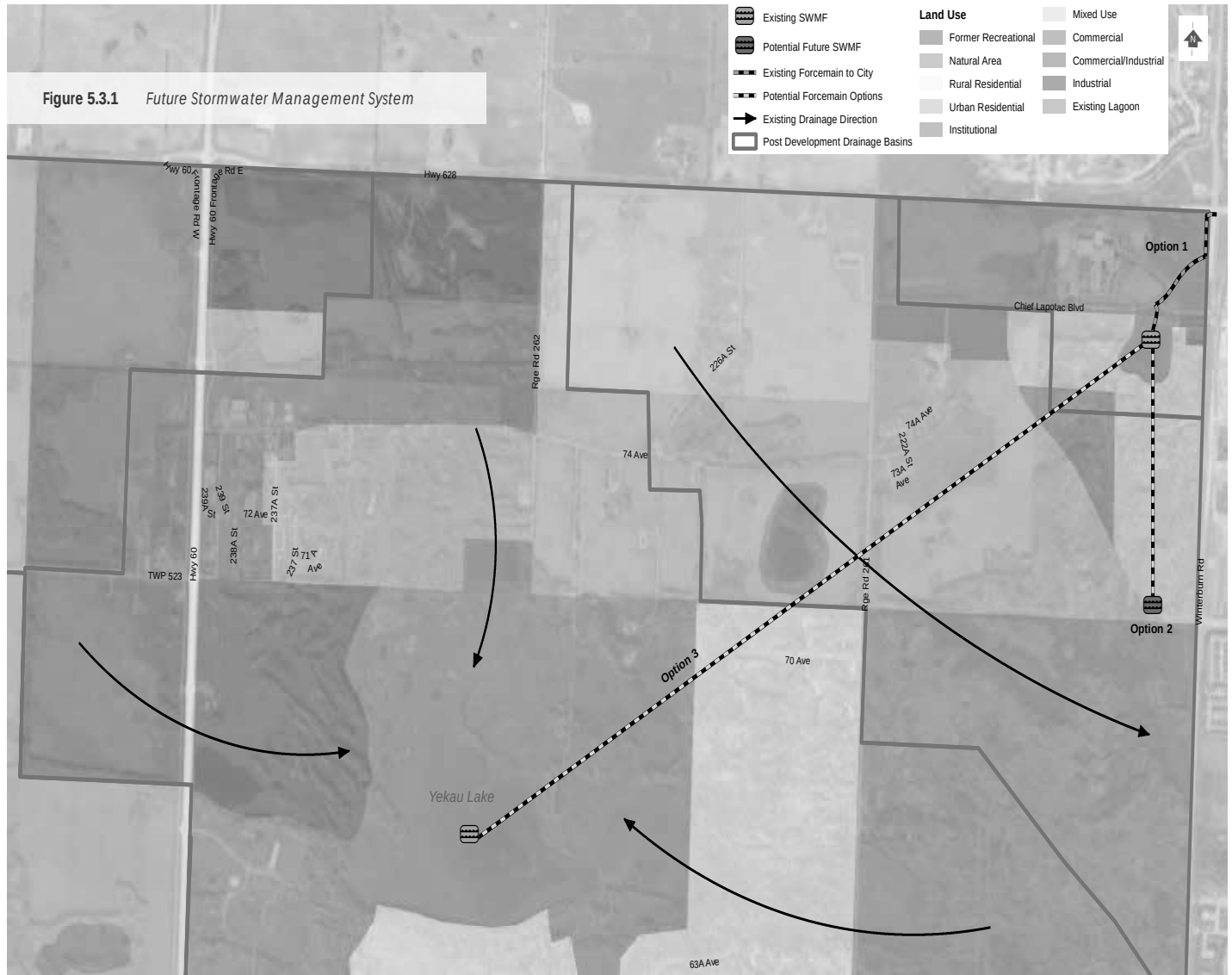
Rural areas outside of the Village ASP area and NEDA are expected to remain rural for the foreseeable future, and negligible impacts on runoff are anticipated within the 100 year timeframe of this Master Servicing Plan. In these areas the focus will be preserving the existing major drainage corridors. Any new developments that does occur in this area should be strategically located where existing natural topography conveys runoff away from susceptible infrastructure.

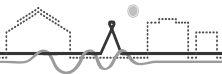
The northwest portion of ECN contains little topographic relief and is difficult to service. If development in this area were to be planned, particular attention would need to be given to stormwater management and downstream conveyance may need to be upgraded.





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5.4 Implementation

Different timeframes were analyzed to understand impacts of the increased runoff associated with varying levels of development.

For each timeframe, the anticipated development levels are summarized along with the potential challenges and solutions with respect to stormwater management.

5.4.1 5 YEAR – SHORT TERM

5.4.1.1 NEDA

NEDA is currently the most developed area within ECN, consisting of the River Cree Resort and Casino complex, and an adjacent commercial development slated for completion in 2017. With the recently completed extension of Chief Lapotac Blvd, the catchment area of the NEDA storm pond has increased, as discussed above. Development is expected to continue within the catchment in the next five years, putting additional strain on the existing pond.

Model results indicate that the pond is already undersized for the design storm event due to the expansion of the catchment and the inability to increase the pumping rate according to the terms of the Master Servicing Agreement. While the model does not show that overtopping is expected, the pond exceeds the design High Water Level (HWL) during an extreme event. Given the increasing frequency of high intensity storm events, the risk of continuing to operate the NEDA storm pond with no upgrades must be considered. In the short term, the unlikely event of spill from the pond may not have a major impact since LiDAR data appears to show a shallow graded channel connecting the pond to a wetland approximately 800 m to the south. This should be confirmed with detailed survey, but it would appear that the consequences of pond overflow are low in the short-term.

Despite the low risk level, planning for future stormwater independence should begin in the short-term. The three NEDA storm pond discharge options presented in Section 3.1.1 were incorporated into the model and analyzed under short term simulations.

Option 1: Continue Pumping Offsite

As discussed above, Option 1 does not remove dependency of the City of Edmonton and the associated monthly fee for stormwater discharge. This may be the most logical solution in the short-term; however, in order to ensure storm pond operation within design depths, upgrades will need to take place. Model simulations show that in order to stay within design pond depths, an additional 20,000 m³ of storage volume will be required in the next five years. This could be accomplished by expanding the existing storm pond, or constructing a new permanent or temporary storage facility elsewhere within the catchment.

If no additional storage capacity is constructed, an increased maximum pump rate of 700 L/s would be required, which is over five times the rate of current pumping to the City. This solution is not advisable due to the high cost of installing new pumps to accommodate this rate, as well as the fact that a pumping increase is unlikely to be accepted by the City even with higher monthly fees.

Option 2: Evaporation and Infiltration

Long-term storm modelling was conducted to simulate evaporation and infiltration and determine an approximate size for an alternative discharge location. According to model results, a minimum area of 15 ha would be required to achieve adequate annual evaporation. Detailed design would need to be undertaken to determine an exact size of evaporation pond. This should include a full hydrogeology investigation to confirm accurate infiltration rates and groundwater conditions in potential pond locations. Such an assessment would also need to consider the impacts of any increased infiltration on the adjacent Granville neighbourhood in the City of Edmonton.



Based on topography, the most logical location for an evaporation and infiltration facility would be to the south of the existing NEDA pond. This is the only area which could potentially be reached by gravity, and is not slated for development in the foreseeable future. In the ILUP, the next section of land to the south of NEDA is identified as culturally significant, however an evaporation pond could be incorporated into the existing open spaces and low lying ponds/wetlands. **Figure 5.4.1** shows the approximate scale of a 15 ha evaporation/infiltration facility in this area, however it is not required to be a single 15 ha pond and could be split between several areas, minimizing land disturbance.

Option 3: Pumping to Yekau Lake

Option 3 addresses two of the main stormwater management goals of eliminating pumping to the City from NEDA as well as recharge of Yekau Lake water levels. Model simulations show that pumping from the NEDA storm pond in the short-term time frame would roughly double the current volume of runoff reaching Yekau Lake. Long pumping distance and head requirements further add to the potential costs of this solution. While it is difficult to accurately predict the impact this would have on water levels without more detailed infiltration and historical water level information, it is expected that such an increase in runoff volume would have a noticeable impact on water depth.

Note that the intent of the model simulation is not to predict an exact water depth, but to gain an understanding of what impact the levels of development and additional inflow might have on the long term water level trends of Yekau Lake.

In the short-term, this solution is not recommended to be pursued since it is likely the highest cost option. In addition, the environmental reclamation should be completed in and around Yekau Lake prior to any attempt at recharge of water levels, as discussed above. Prior to any consideration of this option, a hydrogeological study would need to take place to better understand infiltration rates and groundwater in the catchment, and the influence of water wells on these parameters.

5.4.1.2 Village

In the short-term, no substantial development is anticipated to take place within the Village and Yekau Lake catchment area. Future development planned for the Village should be preceded by more detailed stormwater planning, accounting for urban road cross section drainage via curb and gutter, as well as roadside ditches in lower density residential areas. In these areas, some treatment will be provided by the vegetated ditches and swales, however construction of a pre-treatment pond should be anticipated alongside any urban development as an added level of water quality enhancement prior to discharge into Yekau Lake. Such a pre-treatment pond should be planned for construction in conjunction with transportation corridors in and around the village.

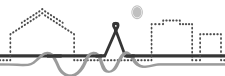




Figure 5.4.1 *Evaporation Pond*



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5.4.2 20 YEAR – MEDIUM TERM

NEDA

For the medium-term time frame, land uses are shown in **Figure 5.3.1** of Section 5.3.1.1 reflecting approximate development extents assumed to be completed in the next 5-20 years. NEDA will see significant development in this time frame, and modelled boundaries have been updated accordingly within expected development areas for the analysis.

Option 1: Continue Pumping Offsite

Further to the short term time frame discussion, continuing to manage stormwater without upgrades will further increase the NEDA storm pond operating depths and increase likelihood of overtopping. The anticipated development will result in approximately 25,000 m³ of additional stormwater storage required from what is currently provided, or a pump rate increased further to approximately 750 L/s. As discussed above, an increased pump rate is not expected to be a viable solution.

While the increases to storage and pump rate are not substantial relative to the short term, a 20 year time frame requires more careful consideration of the risks involved. The longer time period increases the likelihood of major rainfall events occurring at some point, and there is also potential for areas to be developed which would be impacted by any overflow from the storm pond. It is not recommended that the NEDA storm pond operates with its current configuration beyond the short term.

Option 2: Evaporation and Infiltration

Model results for the 20-year time frame do not differ greatly from the short-term simulation with respect to an evaporation and infiltration facility. A total area of at least 15-20 ha will be required to accomplish the stormwater goals, and the previously discussed area to the south of the NEDA storm pond is not anticipated to undergo substantial development.

Option 3: Pumping to Yekau Lake

Option 3 remains an attractive choice in the medium-term due to the benefits to both NEDA and Yekau Lake, as well as elimination of pumping fees to the City. Model results show a slight increase to the water volume reaching Yekau Lake from the short term simulation, and a similarly minor increase in water depth.

This solution is much more favourable in the medium term, under the assumption that the environmental reclamation of Yekau Lake occurs within this timeframe as well. The only drawback to Option 3 is that it will likely require the most upfront capital investment.

5.4.2.1 Village

In the next 20 years, it is expected that the Village will see some progress toward buildout. Modelled catchment boundaries have been updated within expected development areas for the analysis according to the anticipated medium-term land uses.

Model results show that the impact of increased development and intentional direction of runoff into Yekau Lake will have a negligible impact on water levels in the medium term time frame. However, it is still recommended to direct as much runoff as possible toward Yekau Lake.

As discussed in the short-term analysis, vegetated ditches and swales should be utilized as much as possible for surface drainage, and a pre-treatment pond constructed upstream of an eventual Yekau Lake discharge point. A pre-treatment pond should be designed to remove coarse sediment and can include baffles at the outlet to assist in retention of any floating oils and grease. Based on the catchment area which would contribute to a future pre-treatment pond, it would require a land area of approximately 0.5 ha. **Figure 5.4.2** shows one potential configuration for the pre-treatment pond with approximate sizes of catchments, future drainage routing, and pond footprint. This should be constructed as development within the Village begins.



5.4.3 100 YEAR – LONG TERM

Land use associated with the long-term time frame is not anticipated to be completed within 100 years and includes many uncertainties. For the purposes of this analysis, the long-term time frame is assumed to include the "ultimate" build out scenario.

5.4.3.1 NEDA

Option 1: Continue Pumping Offsite

The most important factor to consider beyond the 20 year time frame at this point is the status of the Master Servicing Agreement with the City of Edmonton with respect to stormwater management. The terms of the current agreement expire on July 7, 2053. If continued pumping to the City of Edmonton remains a long term plan for ECN, the current Master Servicing Agreement will need to be renegotiated prior to this date. There is no guarantee that the City will agree to extend the terms beyond this date, or allow for increased discharge, therefore it is not recommended that Option 1 be expected to continue in the long term.

Option 2: Evaporation and Infiltration

The evaporation pond may be an effective solution in the future, however at "ultimate" buildout of the entire ECN, model results show that the evaporation pond would need to be a minimum of 20-25 ha. Consideration will also need to be given to the extent of development in this long term timeframe, as the available space for such a facility may become limited.

Option 3: Pumping to Yekau Lake

In the long term, the benefits of Option 3 become even more obvious. Model results show that at full development stages, pumping of the NEDA storm pond into Yekau Lake would double the runoff volume entering the lake from the already increased runoff of a fully developed Village. This would have the most noticeable impact on water levels, however a detailed hydrogeology assessment would still be required to accurately predict water levels.

The major drawback of this option in the long term is the required pump rate given the currently available stormwater storage volume of NEDA. Depending on the cost implications of pumping at a higher rate, a combination of pumping and increased storage in NEDA for storm attenuation may provide the best balance in the long term. In this case, the benefit of a phased sequence of stormwater management techniques becomes clear.

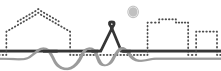
5.4.3.2 Village

Modelling shows that a fully built out Village area will have a noticeable impact on the runoff volumes entering Yekau Lake. An infiltration and groundwater assessment will add clarity to the impact this will have on lake levels, and allow for better long term planning of development nearby.

It becomes even more critical at full build out to ensure the quality of runoff, as increased development will have an adverse impact on runoff water quality. Maintenance and monitoring of vegetated major drainage channels and the proposed pre-treatment pond should be ongoing.


 Pie-Treatment Pond Contributing Catchment
 Future Culvert Crossing
 Future Overland Flow Direction
 Future Major Stormwater Conveyance







5.4.4 NEDA OPTIONS SUMMARY

The following table summarizes pros and cons to the stormwater management options discussed above relating to future NEDA development.

A common benefit of each option is that they all include the ability to be phased and used in conjunction with other solutions. Ponds and pump stations can be added and expanded as the need arises, and temporary ponds are a commonly used storage option. When considering upfront costs of any stormwater solution,

it is important to keep in mind that if the current offsite pumping continues until the Master Servicing Agreement expires in 2053, ECN will spend nearly \$5 million in total monthly fees over the next 36 years. If the Agreement needs to be renegotiated at that time, the monthly fee can be expected to increase. This needs to be factored into the decision along with the fact that any stormwater management infrastructure constructed in NEDA will be expected to last well beyond the next 36 years.

Table 5.4.1: NEDA Options Summary

	Pros	Cons
Option 1: Continue Pumping Offsite	• Low short-term risk • Can be temporary, part of phased solution	• Does not eliminate dependence on City • Requires additional storage to mitigate risk • Risk will grow as time passes and development progresses • Master Servicing Agreement terminates in 2053 • May not be able to negotiate higher release rate
Option 2: Evaporation and Infiltration	• Eliminates dependence on City • Low risk • Can be temporary, part of phased solution • Potential for long-term costs to be less than current monthly fees to City • Potential to connect to NEDA via gravity, no pumping	• Upfront capital cost • Land area requirement • Hydrogeology assessment required
Option 3: Pumping to Yekau Lake	• Eliminates dependence on City • Contributes to recharge of Yekau Lake level • Low risk • Can be part of long term phased solution	• High upfront and ongoing costs • Hydrogeology assessment required • Prior environmental reclamation of Yekau Lake required



5.4.5 NORTHEAST UNDEVELOPED AREA

The catchment between Yekau Lake and NEDA generally slopes to the eastern boundary of Enoch Cree Nation, reaching a low lying area south of NEDA. This area features some localized ponds and wetlands, however no single defined drainage corridor is evident, and a field visit did not reveal any outlet culvert across Winterburn Road. It is therefore assumed that runoff from this catchment is not substantial enough to overtop Winterburn Road and enter the adjacent neighbourhood within the City of Edmonton.

Model results indicate that the total volume of runoff reaching the eastern boundary of ECN is not noticeably impacted within the anticipated 20 year development scenario. However, in the Ultimate Land Use scenario, there is enough development within this catchment that the total volume of runoff reaching the east boundary will nearly double.

Despite model confirmation that runoff will not increase within the anticipated 20 year development period, more detailed study should be undertaken to fully understand runoff behavior in the area. This should include a hydrogeological assessment to confirm infiltration rates, groundwater conditions, and implications on the adjacent City of Edmonton neighbourhood across Winterburn Road. Once runoff behavior is more fully understood, additional measures of stormwater management may be necessary to protect onsite and offsite infrastructure. If an evaporation pond is proposed for this area as described above in Option 2, there is opportunity to include this catchment in the sizing considerations.

5.4.6 WEST/SOUTH TO WEDGEWOOD CREEK

The remainder of Enoch Cree Nation is not expected to see any substantial development within the timeframe of this study. Aside from minor catchment area redistributions resulting from future development in the Village, no changes are anticipated that would result in required infrastructure upgrades in the western and

southern catchments. The primary goal in these rural areas is to maintain all existing major conveyances and ensure any development is located strategically based on topographical considerations.



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5.5 Design Standards

5.5.1 STORMWATER SYSTEM STANDARDS

The design and construction of the stormwater management system should generally follow the design standards set out in the City of Edmonton Drainage Design Standards. This is a logical system to adopt due to proximity, as well as the City of Edmonton having well established, thorough standards.

5.5.1.1 Unit Area Release Rate (UARR)

NEDA is the only area within ECN that currently utilizes an underground minor drainage system. Based on the remaining capacity of the existing storm main along Chief Lapotac Blvd and the remaining developable area, the recommended 5-year minor system UARR for developments in NEDA is 25 L/s/ha. This should be adhered to for all future developments within NEDA which connect to the existing underground storm main along Chief Lapotac Blvd.

Storm runoff conveyance elsewhere in ECN is intended to remain primarily via overland ditches and swales, with curb and gutter in the Village urban areas discharging to surface ditches. The intent of specifying a major system UARR for future developments is to ensure roadside ditches are appropriately sized for major drainage during a 100-year storm, while keeping in mind the constraints on developers to attenuate stormwater onsite. With this in mind, a major drainage system UARR of 50 L/s/ha for a 100-year storm event is suggested for future development where no minor system is present.

5.5.1.2 SWM Standards

Major system conveyance and storage elements, such as roads and drainage ditches, should be designed to accommodate runoff rates and volumes for a 100-year return period rainfall event, while any minor system elements (i.e. underground storm mains) should be designed to accommodate runoff from a 5-year return period even without surcharging.

5.5.2 CLIMATE CHANGE CONSIDERATIONS

Modelling has been carried out based on current historical rainfall data, however the effects of climate change are having increasing impacts on communities around the world. Storms are becoming more severe, and low probability events are occurring with greater frequency. The IDF_CC tool is an online resource created by Western University which compiles international climate change models and derives future IDF design storm data projections. While there is still uncertainty in the accuracy of these projections, this is a valuable tool and can be used to proactively plan for future stormwater designs in ECN. Infrastructure may

not need to be designed for future scenarios at this point, but sensitivity to the projected intensities can be analyzed to better understand future risk potential.

When considering the long-term impacts of climate change, flooding and drought must be given equal emphasis. Although individual storm events are expected to continue increasing in severity and frequency, overall rainfall volumes may decrease over the long term. These trends should be evaluated further upon detailed design of evaporation ponds and reflected in any studies on long term water levels in Yekau Lake.



5.5.3 EXPECTATIONS FOR NEW DEVELOPMENTS

5.5.3.1 Source control

As discussed in Section 5.1.1, stormwater attenuation will be a key requirement for future developments in ECN. Options of site level discharge restrictions vs communal infrastructure must be explored and presented to developers. The drawback of both is the land area requirement for infrastructure and added cost associated with some of the more aggressive Low Impact Development practices. Imposing individual site level controls may discourage development, while communal infrastructure would take up potentially developable land.

Since development in NEDA is underway and the area is serviced by an existing storm pond, the short-term solution will be to impose a reasonable Unit Area Release Rate (UARR) requirement for future developments which are serviced by the NEDA storm pond. Outside of NEDA, UARR requirements will still be a valuable tool in limiting discharge, however it may be difficult for developers to meet these requirements individually, particularly on smaller sites. Consideration should be given to communal stormwater management facilities in areas where several smaller developments may benefit from such a facility.

5.5.3.2 Low Impact Development

Further to Section 5.3.1, Low Impact Development (LID) techniques are beneficial to urban hydrology and are gaining in popularity as a tool to reduce stormwater runoff volume and enhance runoff quality. ECN residents as well as developers should be educated on best management practices that can be implemented throughout the Nation.

Some simple and low cost green infrastructure practices that may be applicable include:

- Rainwater collection and harvesting
- Absorbent landscaping
- Directing roof downspouts to landscaped surfaces

Details of LID best practices have not been included in this Master Plan, but extensive resources are available online through the City of Edmonton, such as the Low Impact Development Best Management Practices Design Guide (2014).





5.6 Summary and Recommendations

Enoch Cree Nation is currently at a very early stage of development, and now is an opportune time to proactively plan for future development which benefits both the Nation and developers. The following stormwater management recommendations reflect the analysis presented throughout this report:

- Conduct a hydrogeological assessment to investigate infiltration parameters and groundwater conditions to:
 - Determine validity of infiltration and evaporation pond to service NEDA, and the impact on adjacent City of Edmonton neighbourhoods.
 - Better understand and more accurately predict water depths in Yekau Lake.
 - Assess the need for stormwater solutions in Northeast Undeveloped Area
- In the short-term, continue using the current NEDA storm pond configuration, but begin planning for stormwater solutions to eliminate the requirement to pump to the City.
- In the medium term, provide additional storage capacity for the NEDA storm pond in the form of a pond expansion, permanent or temporary separate detention facility, or evaporation and infiltration pond.
 - Investigate best long-term solution to determine which option to pursue. Future pumping solution to Yekau Lake can be incorporated into NEDA solution in a later phase, but should be accounted for when determining required additional storage. Should be determined well in advance of expiry of current Master Servicing Agreement in 2053.
- Pending the outcome of the hydrogeology assessment, consider incorporating Northeast Undeveloped Area into future NEDA stormwater management solution.
- Require future development to accommodate 5-year storm discharges in any minor system components, and 100 year discharge in major system conveyance routes and storage facilities.
- Implement 5-year minor system Unit Area Release Rate of 25 L/s/ha for all future developments contributing to Chief Lapotac Blvd storm main in NEDA.
- Implement 100 year major overland Unit Area Release Rate of 50 L/s/ha for all future developments. Developers will be responsible for storing runoff which exceeds this UARR. Facilitate cooperation between developments to encourage use of shared stormwater facilities to meet UARR.
- Plan for future development within the Village to utilize only overland drainage systems.
- Direct as much runoff as possible toward Yekau Lake.
- Provide a stormwater pre-treatment pond to receive runoff from the Village prior to discharging into Yekau Lake. This should be incorporated into plans for Village development.
- Protect, preserve and maintain existing drainage corridors in all rural areas.
- Encourage naturalized drainage systems and Low Impact Development practices among all parties involved in future development planning.
- Consider climate change impact on future stormwater systems. Test sensitivity of all new and existing stormwater infrastructure against future storm projections.



6. Summary of Recommended Actions



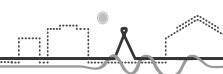
ENOCH CREE NATION
MASTER SERVICING PLAN

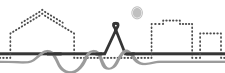


Throughout this report, there have been several actions identified, to be undertaken by ECN in the short-medium- and long-terms. These actions are intended to guide the Nation in planning for future capital projects and efforts. The following table summarizes the actions identified in the Master Servicing Plan:

Enoch Cree Nation - Short, Medium and Long-Term Infrastructure Related Needs

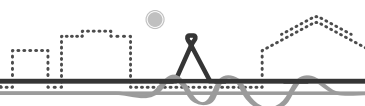
	TRANSPORTATION	WATER SERVICING	SANITARY COLLECTION/TREATMENT	STORMWATER MANAGEMENT
"SHORT-TERM ACTIONS (1-5 year implementation)"	- Develop design and construction standards for transportation infrastructure including adoption of roadway cross section standards. - Construction of roadway connection between Chief Lapotac Boulevard and the Costco access at 215 Street to a 2 lane paved standard. - Intersection improvements at Highway 628 / Range Road 261 to address safety concerns in the interim (until Highway 628 is re-aligned and upgraded to freeway status). - Upgrade of Range Road 261 between Highway 628 and Arena Road to a 2-lane paved collector standard. - Upgrade of Arena Road between Range Road 261 and the Village to a 2-lane paved collector standard. - Develop and implement a roadway maintenance program. Document and review annual maintenance efforts and long term roadway performance. - Construct a multi-use trail connection adjacent to Arena Road and Range Road 261 connecting the NEDA area and the Village core. - Develop a framework and bylaw for the collection of offsite levies for the construction of road capital projects	- Adopt City of Edmonton standards for the design, construction and operation of all new water infrastructure. - Construct a new reservoir and pump station at the Village, including a new truck fill station to service rural areas. - Develop and implement a flushing program as soon as water has been tied into the new Village Reservoir and Pump Station. - Amend Master Servicing Plan with the City of Edmonton to allow for service to the Village - Decommission existing water treatment plant and abandon wells. - Upgrade identified Village mains to 200 mm and 250 mm pipe sizes (approximately 1.1 km of pipe). - Build new 250 mm loops within the Village distribution system to improve reliability and fire flow availability. - Install additional hydrants in the Village area to improve fire flow coverage. - Develop and implement an asset management program and policy. - Develop and implement an operations and maintenance program, which should include water quality monitoring, hydrant maintenance and flow testing. - Develop a framework and bylaw for the collection of offsite levies for the construction of water capital projects	- Adopt City of Edmonton standards for the design, construction and operation of all new sanitary infrastructure. - Complete an assessment and rehabilitation of the Village Sewage Lagoon to extend its service life for the next 20 years. This can be in the form of a facultative or aerated (recommended) lagoon. - Upgrade pumping capacity of the NEDA lift station - Develop a CCTV camera inspection program to assess the condition of existing conveyance infrastructure. - Develop and implement an asset management program and policy. - Develop an operations and maintenance program, including regular inspection of manholes, pipes and services. - Develop a framework and bylaw for the collection of offsite levies for the construction of sanitary capital projects	- Adopt a minimum 5-year pre-development release rate of 25 L/s/ha for all new developments in NEDA. - Expand the NEDA pond, which is currently operating at capacity. - Conduct a feasibility study for the construction of an evaporation pond south of the existing NEDA pond. - Conduct a feasibility study to explore pumping stormwater runoff to Yekau Lake. - Construct a pre-treatment facility to remove sediment and pollutants from stormwater runoff prior to discharging into Yekau Lake. - Develop a framework and bylaw for the collection of offsite levies for the construction of stormwater capital projects
"MEDIUM-TERM ACTIONS (5-20 year implementation)"	- Signalization of the Highway 60 / Arena Road intersection is warranted at the 20 year design horizon. - Conduct a comprehensive transit feasibility study to explore the opportunities for a small-scale transit pilot project and/or connections to regional transit initiatives. - Explore opportunities to become leaders in autonomous vehicle innovation. Consider ways to integrate autonomous vehicle technology with mass transit or shuttle service operations to reduce the reliance on vehicle ownership. - Develop multi-modal transportation linkages to connect the most heavily populated areas of the Nation. Include consideration of multi-modal facilities in the design of all new and upgraded transportation facilities.	- Develop and implement a water conservation and education program. - Create a water utility rate and install water meters on all homes and businesses. - Disconnect all rural homes from groundwater wells and provide cisterns for trucked-in potable water.	- Upgrade wet well and create additional wet weather flow storage at the NEDA lift station. - Start conversations with Parkland County and the ACRWC to potentially discharge effluent into their system. - Secure utility corridors for long-term servicing including Hillview Road, Highway 60, Chief Lapotac Road and Whitemud Drive - Explore the use of alternative technologies urine diversion and composting toilets, greywater and blackwater re-use technologies, district energy and STEP (low pressure) systems.	- Construct either evaporation pond or pumping system towards Yekau Lake - Complete reclamation of Yekau Lake. - Implement the use of Low Impact Development techniques such as rainwater collection and harvesting and absorbent landscaping.
"LONG-TERM ACTIONS (>20 year implementation)"	Construction of Township Road 523 to an arterial standard to provide a connection between 215 Street and Highway 60 and discourage regional traffic from shortcutting through the Village core.	- Explore the installation of a trickle feed system for all rural customers, once sufficient densities have been achieved. - Explore partnerships with the CRPWS and Parkland County to provide a second feed to the system.	Refurbish the Village Sewage Lagoon for I/I and PWWF storage and construct outflow towards Parkland County or the ACRWC.	Conduct regular assessments of stormwater infrastructure on the basis of the long-term effects of climate change.







7. Appendix A Transportation Technical Analysis Memo





ENOCH CREE NATION
MASTER SERVICING PLAN



1.0 Context

1.1 Study Methodology

This section describes the methodology used to complete the analysis documented in this TIA.

Horizons and Land Use Assumptions

This TIA was developed with the intent of assessing the 20-year development horizon to understand how the transportation network will evolve as development takes place.

It is assumed that the 20-year horizon reflects the year that the proposed land uses are occupied; this is a conservative assumption understanding external forces that creates a dynamic environment for development. The horizon year represents a year in which a significant component of the planned development is anticipated to be developed and the improvements that will be needed to support forecasted growth. Traffic forecasting and operational analysis were completed for the following horizons:

- Existing conditions (2017)
- Background conditions (all with 2.5% linear growth from 2017):
 - o 2037
- Post development
 - o 20-Year Build Out – (2037)

Traffic Forecast

Traffic forecasts were developed using background growth rates, background assumptions, and trip generation rates.

A 2.5% linear growth rate was assumed on existing traffic to determine base background traffic as recommended in the Alberta Transportation TIA Guidelines.

Trip generation rates used for assessing the 20-year horizon for the Village Core and NEDA Lands are documented in

Table 0-1. Distribution assumptions and internal capture rates for the background and post-development conditions were based on engineering judgement and are generally consistent with other existing available travel patterns adjacent to the surrounding area. The assumed distribution percentages for external trips are summarized in Table 0-2.



Table 0-1: Trip Generation Assumptions

Land Use	ITE Code	Units	Weekday Morning Peak Hour			Weekday Afternoon Peak Hour		
			vph / unit	In	Out	vph / unit	In	Out
Elementary School	520	KSF	1.21	45%	55%	4.92	56%	44%
General Light Industrial	110	KSF	0.48	12%	88%	0.64	83%	17%
General Office	710	KSF	1.49	17%	83%	1.56	88%	12%
Residential Townhomes	230	DU	0.51	67%	33%	0.43	17%	83%
Single Family	210	DU	0.98	63%	37%	0.74	25%	75%
Specialty Retail Center	826	KSF	27.00	43%	57%	21.00	74%	26%
Industrial Park	130	KSF	0.85	21%	79%	0.78	82%	18%
Office Park	710	KSF	1.48	17%	83%	1.56	88%	12%

Table 0-2: Distribution Assumptions

Destination	Percent of External Trips	
	In – AM (PM)	Out - AM (PM)
East	30% (50%)	50% (30%)
West	40% (20%)	20% (40%)
North	10% (20%)	20% (10%)
South	20% (10%)	10% (20%)

Because of the length and complexity of this document, only the resulting total traffic volumes for each development are included in the text. More detailed plots of base (background growth only), internal, and external site trips are included in **Appendix A**.

Analysis

Synchro 10 software was used to assess intersection operations and determine whether improvements were warranted for the specific analysis period.

The overall performance of a roadway is measured by the delays experienced at intersections, commonly referred to as Level of Service (LOS). The LOS assigned to a signalized intersection can range between A and F. LOS A through C generally indicates that the intersection experiences very few delays during the peak hour, whereas LOS F suggests the delays are significant (greater than 60 seconds /



vehicle) and that the intersection/movement is failing. For un-signalized intersections, the level of service is measured for the critical movements that cross free-flow traffic, such as from the minor street or turning left on the main street. LOS E or better is generally acceptable for these critical movements at un-signalized intersections.

Volume to Capacity ratio (v/c ratio) compares roadway demand (vehicle volumes) with roadway supply (carrying capacity). This measure indicates the amount of congestion for each lane group. V/C ratios greater than or equal to 1 indicate that the approach is operating at or above capacity.

Detailed outputs from the Synchro are included in Appendix B.

2.0 Existing Conditions

The existing conditions analysis provides an understanding of how the study intersections are operating with existing volumes in the design hour (100th Highest Hour).

2.1 Existing Road Network

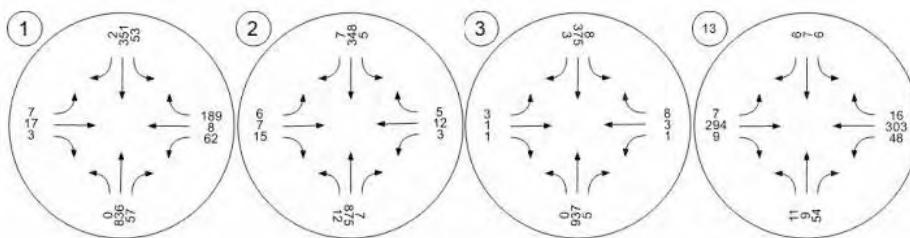
The Village Core and NEDA site is bounded by Highway 628 (Whitemud Drive) to the north, 215 Street to the east, Highway 60 to the west and Township Road 523 to the south. The study area represents 15% of the overall Enoch Lands. More information about each of the roads around the site is provided below.

Highway 60	Highway 60 is a north-south provincial highway under the jurisdiction of Alberta Transportation. It is located 6.8 km west of the Anthony Henday and typically functions as a bypass route for communities to the west and north-west. It connects to Highway 16 to the north just west of Edmonton and Highway 39 to the south just west of Leduc.
Highway 628 (Whitemud Drive)	Highway 628 operates at 80 kph and provides connections to west Edmonton and transitions to Whitemud Drive which connects to University of Alberta and Fort Edmonton Park. Alberta Transportation completed a functional planning study in 2008 which highlights a conversion to a grade separated facility with interchanges at Highway 60, 231 Street and 215 Street.
231 Street (Range Road 261)	231 Street forms part of the municipal boundary between Parkland County and the City of Edmonton. The corridor is posted at 80kph which is consistent with other Range Roads within the County.
Township Road 523	Township Road 523 provides a south access into the Village Core and is posted at 25kph (east of Highway 60) upon entry. Flanking the road includes existing institutional, office, and residential land uses.
215 Street (Winterburn Road)	215 Street forms part of the municipal boundary between Enoch and the City of Edmonton to the east and operates at 60kph. In 2014, the City of Edmonton prepare a Concept Plan which highlights the proposed upgrades to the 215 Street corridor.



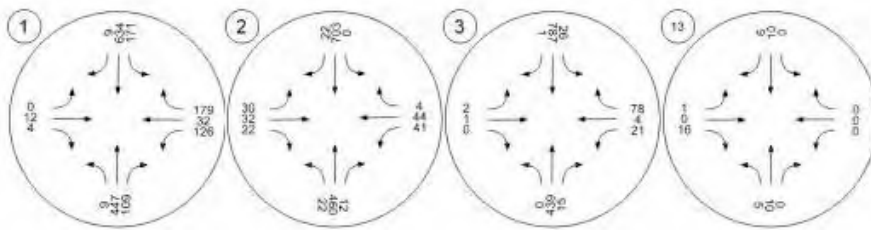
2.2 Existing Traffic Volumes

Morning





Afternoon





2.3 Existing Operating Conditions

Approach	Movement	Control	v/c ratio	Delay (s)	LOS	95th % Queue (m)
Devonian Way (Hwy 60) & Whitemud Dr. (Hwy 628)						
EB Whitemud Dr. (Hwy 628)	Left	Stop	0.17 (0.13)	32.5 (39.7)	D(E)	4.5 (3.3)
EB Whitemud Dr. (Hwy 628)	Thru, Right	Stop	0.17 (0.13)	32.5 (39.7)	D(E)	4.5 (3.3)
WB Whitemud Dr. (Hwy 628)	Left	Stop	0.51 (1.32)	25.2 (127.2)	D(F)	21.5 (132.6)
WB Whitemud Dr. (Hwy 628)	Thru, Right	Stop	0.51 (1.32)	25.2 (127.2)	D(F)	21.5(132.6)
NB Devonian Way (Hwy 60)	Left	Free	0.01 (0.01)	8.9 (8.9)	A(A)	(0.2)
NB Devonian Way (Hwy 60)	Thru	Free	0.25 (0.13)	0 (0)	A(A)	0 (0)
NB Devonian Way (Hwy 60)	Right	Free	0.25 (0.13)	0 (0)	A(A)	0 (0)
SB Devonian Way (Hwy 60)	Left	Free	0.07 (0.17)	10.1 (9.3)	B(A)	1.7(4.6)
SB Devonian Way (Hwy 60)	Thru	Free	0.1 (0.19)	0 (0)	A(A)	0 (0)
SB Devonian Way (Hwy 60)	Right	Free	0.1 (0.19)	0 (0)	A(A)	0 (0)
Devonian Way (Hwy 60) & Arena Road						
Eastbound Arena Road	Left, Thru, Right	Stop	0.08 (0.41)	16.9 (34.5)	C(D)	2.1 (14.2)
Westbound Arena Road	Left, Thru, Right	Stop	0.1 (0.47)	25.1 (40.4)	D(E)	2.5 (17.3)
NB Devonian Way (Hwy 60)	Left	Free	0.26 (0.14)	0 (0)	A (A)	0 (0)
NB Devonian Way (Hwy 60)	Thru, Right	Free	0.26 (0.14)	0 (0)	A(A)	0 (0)
SB Devonian Way (Hwy 60)	Left	Free	0.01 ()	9.7()	A(A)	0.2 (0.6)
SB Devonian Way (Hwy 60)	Thru, Right	Free	0.1 (0.21)	0(0)	A(A)	0(0)
Devonian Way (Hwy 60) & Township Road 523						
EB Township Road 523	Left, Thru, Right	Signalized	0.01 (0.01)	13.2 (10)	B(A)	2.4 (1.1)
WB Township Road 523	Left, Thru, Right	Signalized	0.04 (0.26)	10.7 (6.7)	B(A)	3.5 (7)
NB Devonian Way (Hwy 60)	Thru	Signalized	0.28 (0.17)	1.2 (3.3)	A (A)	18.2 (9.7)
NB Devonian Way (Hwy 60)	Right	Free	0 (0.01)	0.2 (1.5)	A(A)	0.2 (0.9)
SB Devonian Way (Hwy 60)	Left	Signalized	0.01 (0.04)	1.5 (4)	A(A)	0.9 (2.3)
SB Devonian Way (Hwy 60)	Thru	Signalized	0.11 (0.3)	1 (3.7)	A(A)	6.7 (18.3)
231 St. & Whitemud Drive (Hwy 628)						
EB Whitemud Dr. (Hwy 628)	Left, Thru, Right	Free	0.04 (0)	1.4 (0)	A (A)	0.9 (0)
WB Whitemud Dr. (Hwy 628)	Left, Thru, Right	Free	0.01 (0.03)	0.2 (1.3)	A (A)	0.1 (0.8)
Northbound 231 St.	Left, Thru, Right	Stop	0.05 (0.11)	15.1 (12.1)	C(B)	1.2 (2.9)
Southbound 231 St.	Left, Thru, Right	Stop	0.13 (0.12)	12.5 (17)	B(C)	1.5 (3)

3.0 Future Background Conditions

This section documents the development of future background traffic volumes and the assessment of future background conditions. The analysis applies a 2.5% growth rate mirroring the assumption as stated in the AT TIA Guideline. The growth rate was applied as a linear rate to the peak period volumes.

3.1 20 Year (2037) Background Condition

In the 2037 Background Condition, multiple intersections have one or more movements with LOS and / or v/c that exceed the acceptable benchmark. The full analysis is summarized in Appendix B and details concerning intersections that require improvement are provided below.

- The westbound Whitemud Drive at Highway 60 is at LOS 'F'.
- The eastbound Whitemud Drive at Highway 60 is at LOS 'F'.
- The eastbound Arena Road at Highway 60 is at LOS 'F'.



- The westbound Arena Road at Highway 60 is at LOS 'F'.

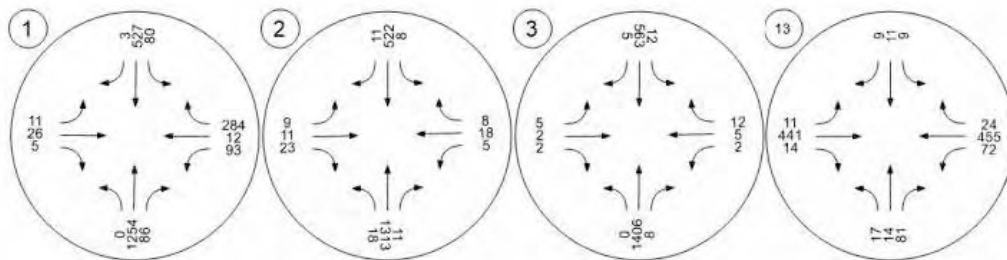
Understanding the completed functional plan for Highway 628 and the proposed upgrades to the facility, the analysis will not include Whitemud Drive at Highway 60.

Approach	Movement	Control	v/c ratio	Delay (s)	LOS	95th % Queue (m)
Devonian Way (Hwy 60) & Whitemud Dr. (Hwy 628)						
EB Whitemud Dr. (Hwy 628)	Left	Stop	0.88 (Err)	219.5 (Err)	F (F)	27.5 (Err)
EB Whitemud Dr. (Hwy 628)	Thru, Right	Stop	0.88 (0.74)	219.5 (246.6)	F (F)	27.5 (19.2)
WB Whitemud Dr. (Hwy 628)	Left	Stop	3.53 (12.38)	Err (Err)	F(F)	Err (Err)
WB Whitemud Dr. (Hwy 628)	Thru, Right	Stop	3.53 (12.38)	Err (Err)	F(F)	Err (Err)
NB Devonian Way (Hwy 60)	Left	Free	(0.02)	(10.2)	(B)	(0.5)
NB Devonian Way (Hwy 60)	Thru	Free	0.37 (0.2)	0 (0)	A(A)	0 (0)
NB Devonian Way (Hwy 60)	Right	Free	0.37 (0.2)	0 (0)	A(A)	0 (0)
SB Devonian Way (Hwy 60)	Left	Free	0.16 (0.32)	13.4 (11.7)	B (B)	4.2 (10.7)
SB Devonian Way (Hwy 60)	Thru	Free	0.15 (0.28)	0 (0)	A(A)	0 (0)
SB Devonian Way (Hwy 60)	Right	Free	0.15 (0.28)	0 (0)	A(A)	0 (0)
Devonian Way (Hwy 60) & Arena Road						
Eastbound Arena Road	Left, Thru, Right	Stop	0.29 (4.06)	38.7 (Err)	E(F)	8.5 (Err)
Westbound Arena Road	Left, Thru, Right	Stop	0.38 (2.29)	75.2 (741.9)	F (F)	11.5 (100.6)
NB Devonian Way (Hwy 60)	Left	Free	0.02 (0.05)	8.6 (11)	A (B)	0.4 (1.2)
NB Devonian Way (Hwy 60)	Thru	Free	0.39 (0.2)	0 (0)	A(A)	0 (0)
NB Devonian Way (Hwy 60)	Right	Free	0.39 (0.2)	0 (0)	A(A)	0 (0)
SB Devonian Way (Hwy 60)	Left	Free	0.02 (0.02)	11.9 (0.02)	B (B)	0.4 (0.4)
SB Devonian Way (Hwy 60)	Thru	Free	0.15 (0.31)	0 (0)	A(A)	0 (0)
SB Devonian Way (Hwy 60)	Right	Free	0.15 (0.31)	0 (0)	A(A)	0 (0)
Devonian Way (Hwy 60) & Township Road 523						
EB Township Road 523	Left, Thru, Right	Signalized	0.03 (0.01)	13.3 (9.6)	B(A)	3.1 (1.4)
WB Township Road 523	Left, Thru, Right	Signalized	0.07 (0.38)	11.8 (7)	B(A)	4.5 (8.6)
NB Devonian Way (Hwy 60)	Thru	Signalized	0.42 (0.28)	1.8 (4.3)	A (A)	34.7 (16.3)
NB Devonian Way (Hwy 60)	Right	Free	0.01 (0.02)	0.5 (2.2)	A(A)	0.4 (1.5)
SB Devonian Way (Hwy 60)	Left	Signalized	0.04 (0.08)	2 (4.7)	A(A)	1.3 (3.5)
SB Devonian Way (Hwy 60)	Thru	Signalized	0.17 (0.5)	1.1 (5.7)	A(A)	10.6 (34.2)
SB Devonian Way (Hwy 60)	Right	Signalized	0 (0)	0.2 (0)	A(A)	0.3 (0)
231 St. & Whitemud Drive (Hwy 628)						
EB Whitemud Dr. (Hwy 628)	Left, Thru, Right	Free	0.01 (0)	0.3 (0.1)	A (A)	0.2 (0)
WB Whitemud Dr. (Hwy 628)	Left, Thru, Right	Free	0.06 (0.06)	1.8 (1.6)	A (A)	1.6 (1.4)
Northbound 231 St.	Left, Thru, Right	Stop	0.3 (0.24)	18.8 (17)	C (C)	9.4 (7.2)
Southbound 231 St.	Left, Thru, Right	Stop	0.14 (0.33)	24.7 (34.4)	C (D)	1.6 (10.4)



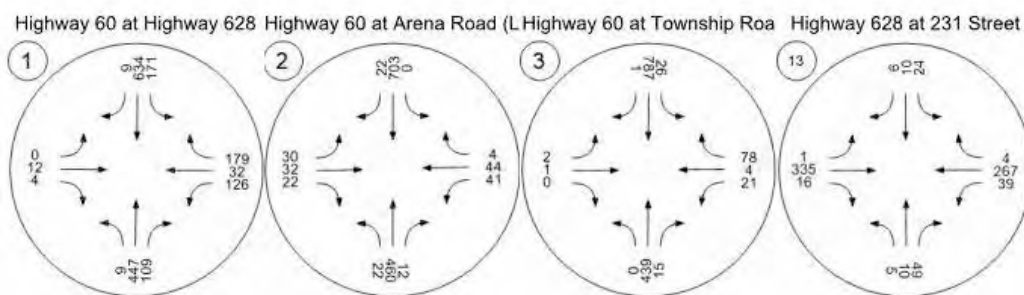
3.2 20 Year (2037) Background Traffic

Morning





Afternoon



3.3 20 Year (2037) Background Road Network Improvements and Improved Operating Condition

To support the projected background growth assumed in the Parkland Region, the improvements summarized in Table 0-1 highlights the upgrades required at the existing local access at Highway 60.

Table 0-1: Background Improvement Summary

Horizon	Improvements
Existing	NIL
2037	Traffic signal at Highway 60 at Arena Road (Local Access 1)



Traffic signals were analyzed at Highway 60 at Arena Road in the Synchro model to improve the operational performance. All movements are operating at a LOS 'B' or better with a v/c ratio at '0.43' or less.

Approach	Movement	Control	v/c ratio	Delay (s)	LOS	95th % Queue (m)
Devonian Way (Hwy 60) & Arena Road						
Eastbound Arena Road	Left, Thru, Right	Signalized	0.12 (0.29)	9.1 (9.2)	A (A)	6.2 (10.8)
Westbound Arena Road	Left, Thru, Right	Signalized	0.09 (0.31)	10.8 (11)	B (B)	5.6 (12.8)
NB Devonian Way (Hwy 60)	Left	Signalized	0.02 (0.1)	1.9 (6.3)	A (A)	1.7 (4)
NB Devonian Way (Hwy 60)	Thru	Signalized	0.4 (0.28)	2 (4.7)	A (A)	33.8 (19.6)
NB Devonian Way (Hwy 60)	Right	Free	0.01 (0.02)	0.9 (2.2)	A (A)	0.7 (1.4)
SB Devonian Way (Hwy 60)	Left	Signalized	0.02 (-)	2.1 (-)	A (-)	1.1 (-)
SB Devonian Way (Hwy 60)	Thru	Signalized	0.16 (0.43)	1.3 (5.6)	A (A)	10.7 (33.2)
SB Devonian Way (Hwy 60)	Right	Free	0.01 (0.03)	0.9 (2.5)	A (A)	1.7 (2.2)

4.0 Development

For the purposes of this TIA, the 20-year Enoch Lands include the forecasted build out for the Village Core and NEDA Lands at the 2037 horizon. This section provides information about the Enoch 20-year land uses and assumptions made throughout the analysis of Post-Development conditions.

The proposed land uses in the Village Core and NEDA are summarized in Table 0-1.

Table 0-1: Development Summary

Land use type	Unit	Total
Elementary School	KSF*	54
General Light Industrial	KSF*	166
General Office	KSF*	75
Residential Townhomes	DU	255
Single Family	DU	530
Industrial Park	KSF*	395
Office Park	KSF*	219
Elementary School	KSF*	54

*Net area summarizes in Table 0-1. Gross area has been factored by an assumed 0.25 to account for useable floor area.

Village Core and NEDA development traffic used the distribution pattern as recorded by Alberta Transportation at Highway 60 and Highway 628. Table 0-2 summarizes the distribution used for the traffic analysis.



Table 0-2: Assumed Village Core & NEDA Traffic Distribution

Destination	Percent of External Trips	
	In – AM (PM)	Out - AM (PM)
East	30% (50%)	50% (30%)
West	40% (20%)	20% (40%)
North	10% (20%)	20% (10%)
South	20% (10%)	10% (20%)

5.0 Post Development

5.1 20 Year (2037) Post Development Condition

1.7.1 2037 Road Network

The road network configuration for 2037 Post Development is the same as what was assumed for 2037 Background. The analysis assumes that the following improvements to the existing road network have been made at the 2037 Post Development Horizon.

Horizon	Improvements
2037	Traffic signal at Highway 60 at Arena Road (Local Access 1)

1.7.2 2037 Post Development Traffic Volumes

The site traffic for Stage 1 based on the land use and trip generation summary is documented in Table 0-1. Section 5 describe the land use, internal assignment, and distribution assumptions. The total number of inbound and outbound trips for each peak hour are summarized in Table 0-1: 2037 Post Development Trip Generation. The total traffic volumes for the 2037 Post-Development condition are shown in Table 0-2.



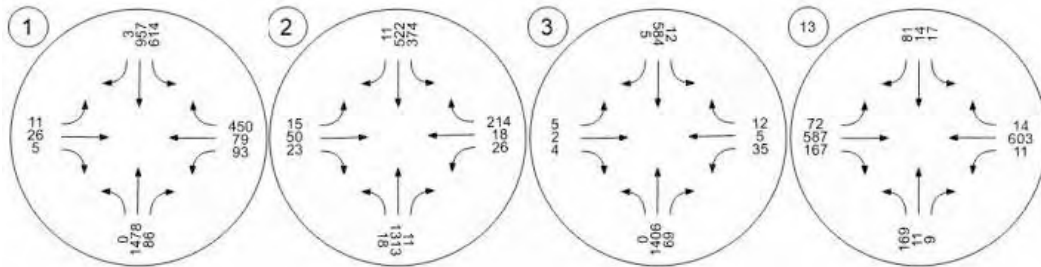
Table 0-1: 2037 Post Development Trip Generation

Land use	No. of units	Units	Weekday AM Peak			Weekday PM Peak		
			In	Out	Total	In	Out	Total
Elementary School	54	KSF*	148	117	265	29	36	65
General Light Industrial	166	KSF*	88	18	106	10	70	80
General Office	75	KSF*	103	14	118	19	93	112
Residential Townhomes	255	DU	19	91	109	87	43	130
Single Family	530	DU	97	291	388	314	185	499
Industrial Park	395	KSF*	247	54	301	71	265	336
Office Park	219	KSF*	300	41	341	55	268	323
Specialty Retail Center	25	KSF*	382	134	516	285	378	664
Full Build Out – Total (2037)			96	284	1385	760	2144	2208

No trips were assumed to be internalized within the Village Core and NEDA lands. All trip generated are external trips and were distributed according to the assumptions in Section 5. However, as the lands develop within Enoch and the relationships between the developments are understood, internalized trips should be revisited to capture real-world conditions.

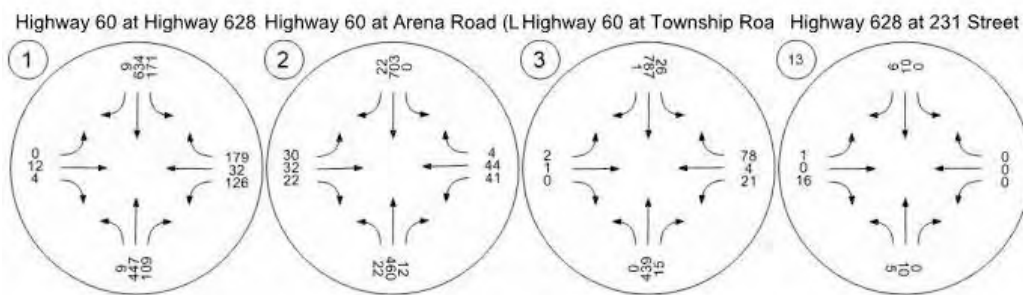


Morning





Afternoon



1.7.3 2037 Post Development Operating Conditions

During the 2037 post development horizon, the Arena Road access from Highway 60 and Whitemud Drive at 231 Street experience approaches with LOS 'F'.

For the purposes of this traffic review, it was understood that improvements along the Highway 628 corridor were proposed and as part of this study, improvements to 231 Street at Highway 628 will not be analyzed.

The remaining intersections operate at a LOS 'B' or better with a v/c ratio of 0.43 or less and queues not exceeding 45m. The study locations operate at a LOS 'B' or better during the peak travel period with a v/c ratio of 0.43 or less. The operating conditions are summarized in Table O-2.



Table 0-2: 2037 Post Development AM (PM) Operating Conditions

Approach	Movement	Control	v/c ratio	Delay (s)	LOS	95th % Queue (m)
Devonian Way (Hwy 60) & Arena Road						
Eastbound Arena Road	Left, Thru, Right	Signalized	0.59 (0.45)	69.2 (12.9)	E (B)	38.8 (21.9)
Westbound Arena Road	Left, Thru, Right	Signalized	0.91 (0.83)	63.7 (24.2)	E (C)	82.1 (75.7)
NB Devonian Way (Hwy 60)	Left	Signalized	0.02 (0.22)	2.2 (11.3)	A (B)	2 (6.8)
NB Devonian Way (Hwy 60)	Thru	Signalized	0.44 (0.48)	3.5 (9.9)	A (A)	49 (30.2)
NB Devonian Way (Hwy 60)	Right	Free	0.01 (0.07)	1 (3.2)	A (A)	0.9 (3.7)
SB Devonian Way (Hwy 60)	Left	Signalized	1.21 (0.73)	138.8 (31.4)	F (C)	103.3 (37.9)
SB Devonian Way (Hwy 60)	Thru	Signalized	0.17 (0.73)	2.4 (13.3)	A (B)	15.6 (51.3)
SB Devonian Way (Hwy 60)	Right	Free	0.01 (0.05)	1 (3.5)	A (A)	0.9 (3.1)
Devonian Way (Hwy 60) & Township Road 523						
EB Township Road 523	Left, Thru, Right	Signalized	0.03 (0.01)	10.2 (9)	B (A)	2.6 (1.4)
WB Township Road 523	Left, Thru, Right	Signalized	0.15 (0.43)	11.2 (9.3)	B (A)	7.1 (11.5)
NB Devonian Way (Hwy 60)	Thru	Signalized	0.43 (0.32)	2.4 (5)	A(A)	40.7 (20.8)
NB Devonian Way (Hwy 60)	Right	Free	0.05 (0.06)	1.1 (2.1)	A (A)	2.5 (3)
SB Devonian Way (Hwy 60)	Left	Signalized	0.04 (0.09)	2.8 (5.4)	A (A)	1.6 (3.9)
SB Devonian Way (Hwy 60)	Thru	Signalized	0.18 (0.55)	1.6 (6.9)	A (A)	12.9 (42.5)
SB Devonian Way (Hwy 60)	Right	Signalized	0 (0)	0.4 (0)	A (A)	0.3 (0)
231 St. & Whitemud Drive (Hwy 628)						
EB Whitemud Dr. (Hwy 628)	Left, Thru, Right	Free	0.07 (0)	1.9 (0.1)	A (A)	1.8 (0)
WB Whitemud Dr. (Hwy 628)	Left, Thru, Right	Free	0.01(-)	0.3 (-)	A (-)	0.3 (-)
Northbound 231 St.	Left, Thru, Right	Stop	2.61 (0.39)	850.1 (12.22)	F (B)	139.9 (14.1)
Southbound 231 St.	Left, Thru, Right	Stop	0.48 (0.03)	33.5 (9.7)	D (A)	18 (0.7)

1.8 20 Year (2037) Post Development Road Network Improvements and Improved Operating Condition

To support the forecasted development generated traffic and growth assumed in the Parkland Region, the improvements summarized in Table 0-3 highlights the upgrades required at the existing local access at Highway 60.

Table 0-3: Post Development Improvement Summary

Horizon	Improvements
Existing	NIL
2037	Upgrade Traffic signal at Highway 60 at Arena Road (Local Access 1)

The upgraded traffic signals were analyzed at Highway 60 at Arena Road in the Synchro model to improve the operational performance. All movements are operating at a LOS 'B' or better with a v/c ratio at '0.43' or less.



Approach	Movement	Control	v/c ratio	Delay (s)	LOS	95th % Queue (m)
Devonian Way (Hwy 60) & Arena Road						
Eastbound Arena Road	Left, Thru, Right	Signalized	0.12 (0.29)	9.1 (9.2)	A (A)	6.2 (10.8)
Westbound Arena Road	Left, Thru, Right	Signalized	0.09 (0.31)	10.8 (11)	B (B)	5.6 (12.8)
NB Devonian Way (Hwy 60)	Left	Signalized	0.02 (0.1)	1.9 (6.3)	A (A)	1.7 (4)
NB Devonian Way (Hwy 60)	Thru	Signalized	0.4 (0.28)	2 (4.7)	A (A)	33.8 (19.6)
NB Devonian Way (Hwy 60)	Right	Free	0.01 (0.02)	0.9 (2.2)	A (A)	0.7 (1.4)
SB Devonian Way (Hwy 60)	Left	Signalized	0.02 (-)	2.1 (-)	A (-)	1.1 (-)
SB Devonian Way (Hwy 60)	Thru	Signalized	0.16 (0.43)	1.3 (5.6)	A (A)	10.7 (33.2)
SB Devonian Way (Hwy 60)	Right	Free	0.01 (0.03)	0.9 (2.5)	A (A)	1.7 (2.2)

6.0 Recommendation and Conclusion

6.1 Background Condition

This TIA recommends a number of improvements at each study horizon. The improvements for the Background horizons would be required if the Village Core or NEDA never developed. They are summarized below.

Horizon	Improvements
Existing	NIL
2037	Traffic signal at Highway 60 at Arena Road (Local Access 1)

6.2 Post Development Condition

With the development of the Village Core and NEDA lands, some improvements are needed earlier and some additional improvements are recommended. The recommended external improvements are summarized below.

Horizon	Improvements
2037 Post Development	Upgrade traffic signal at Highway 60 at Arena Road (Local Access 1)



ENOCH CREE NATION INTEGRATED LAND USE PLAN BYLAW NO. 2018-01



Enoch Cree Nation
PO Box 29
Enoch, AB, T7X 3Y3
Tel: 780 470 4505
enochnation.ca



Enoch Cree Nation
Integrated Land Use Plan Bylaw

ENOCH CREE NATION
INTEGRATED LAND USE PLAN BYLAW No. 2018-01

PREAMBLE

WHEREAS the Enoch Cree Nation has inherent aboriginal and Treaty rights and authority to govern relations among its members and between the Enoch Cree Nation and other governments.

AND WHEREAS the Enoch Cree Nation people are the Maskêkosak nehiyowak, proud and avowing of our language, tradition and history, passed from ancestors, to those of today, for the benefit of Maskekosiak iynowak oti nikanihk.

AND WHEREAS the aboriginal and Treaty right of the Enoch Cree Nation to govern itself was recognized and affirmed in Treaty No. 6 entered into on September 28, 1877 between Her Majesty the Queen and the Enoch Cree Nation and confirmed by section 35 of the *Constitution Act*, 1982.

AND WHEREAS in accordance with the September 13, 2007 UN Declaration on the Rights of Indigenous Peoples, Enoch Cree Nation members have the right to participate in decision-making in matters which would affect their rights, through representatives chosen by themselves in accordance with their procedures, as well as to maintain and develop their own decision making institutions.

AND WHEREAS in accordance with the September 13, 2007 UN Declaration on the Rights of Indigenous Peoples, Enoch Cree Nation members have the right to own, use, develop and control lands, territories and resources they possess by reason of traditionally ownership or use as well as those they have otherwise acquired.

AND WHEREAS the Enoch Cree Nation has historically managed its lands and resources according to traditional laws and its inherent right of self-government, which includes the right to designate, allocate and assign lands for different purposes and to regulate use of Enoch Cree Land.

AND WHEREAS the Enoch Cree Nation Council also has the power under section 81(1)(g) of the *Indian Act* to make bylaws not inconsistent with the *Indian Act* or with any regulation made by the Governor in Council or the Minister, for the dividing of Enoch Cree Land or a portion thereof into zones and the prohibition of the construction or maintenance of any class of buildings or the carrying on of any class of business, trade or calling in any zone.

AND WHEREAS the Enoch Cree Nation Council also has the power under section 81(1)(h) of the *Indian Act* to make bylaws not inconsistent with the *Indian Act* or with any regulation for the construction, repair and use of buildings whether owned by the Enoch Cree Nation or by individual members of the Enoch Cree Nation.

AND WHEREAS it is considered necessary for the interests and integrity of the Enoch Cree Nation to adopt an Integrated Land Use Plan (the "Plan") as the primary planning document for the Enoch Cree Nation to be used by Chief and Council,



Enoch Cree Nation
Integrated Land Use Plan Bylaw

Administration and Membership as a framework for growth and development and a decision making guide.

AND WHEREAS after consultation with the Enoch Cree Nation membership this Integrated Land Use Plan has been prepared to set a seven generation /100 year vision for community growth and economic development by:

- Projecting community growth and estimating land requirements;
- Protecting cultural and environmental significant areas;
- Identifying the type, location and servicing of development;
- Coordinating Nation and member initiatives;
- Negotiating with surrounding municipalities, governments and industry;
- Setting the stage for more detailed area and site planning;
- Building capacity and creating an ECN Planning and Development Department.

AND WHEREAS the Enoch Cree Council believes it is in the best interests of the Enoch Cree Nation to exercise its inherent right of self-government and its power under sections 81(1)(g)(h) of the *Indian Act* to enact this *Enoch Cree Nation Integrated Land Use Plan Bylaw No. 2018-01*.

NOW THEREFORE we the Enoch Cree Council proclaim:

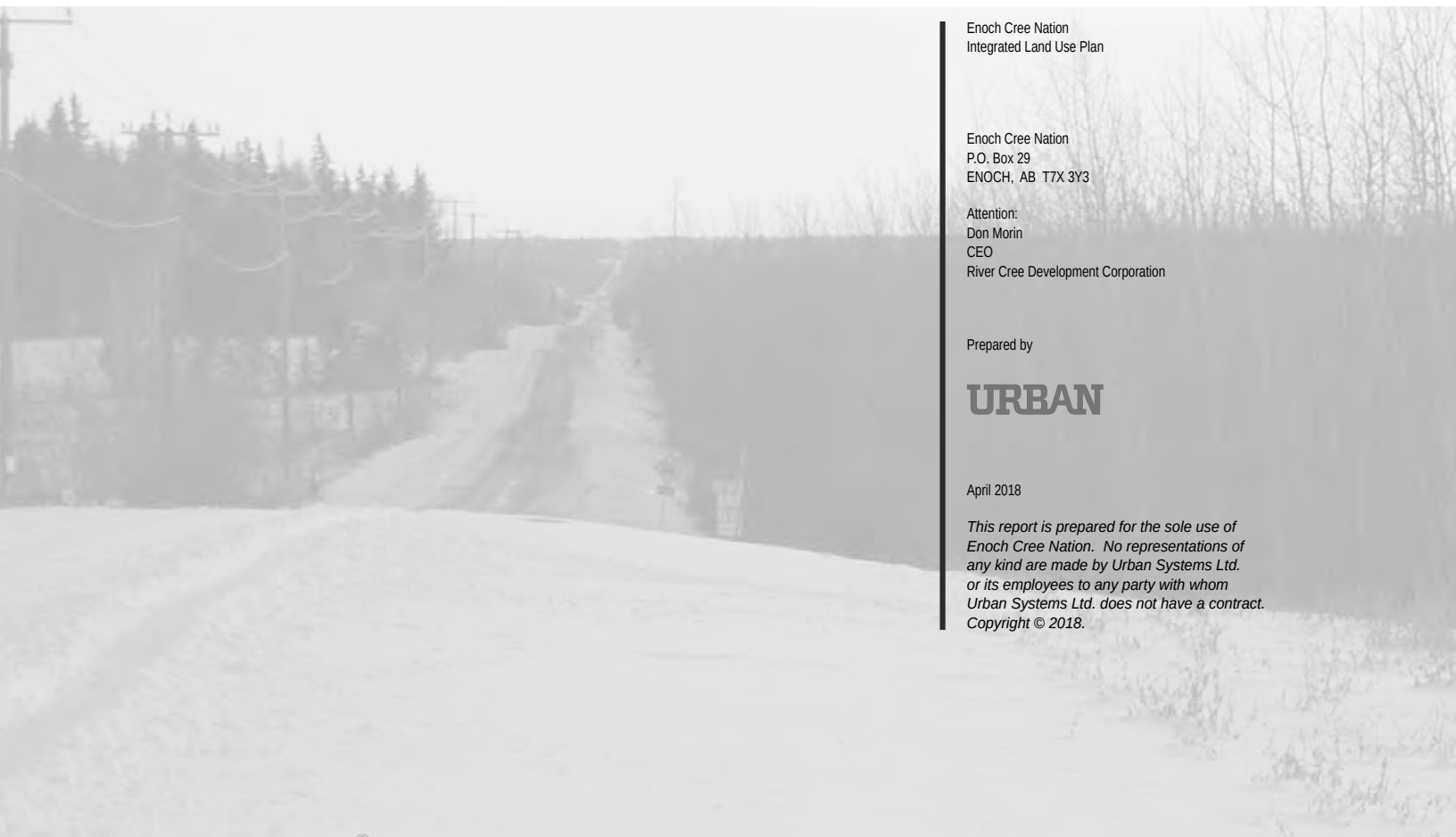


INTEGRATED LAND USE PLAN

ENOCH CREE NATION



APRIL 2018



Enoch Cree Nation
Integrated Land Use Plan

Enoch Cree Nation
P.O. Box 29
ENOCH, AB T7X 3Y3

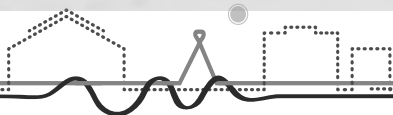
Attention:
Don Morin
CEO
River Cree Development Corporation

Prepared by

URBAN

April 2018

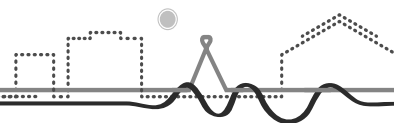
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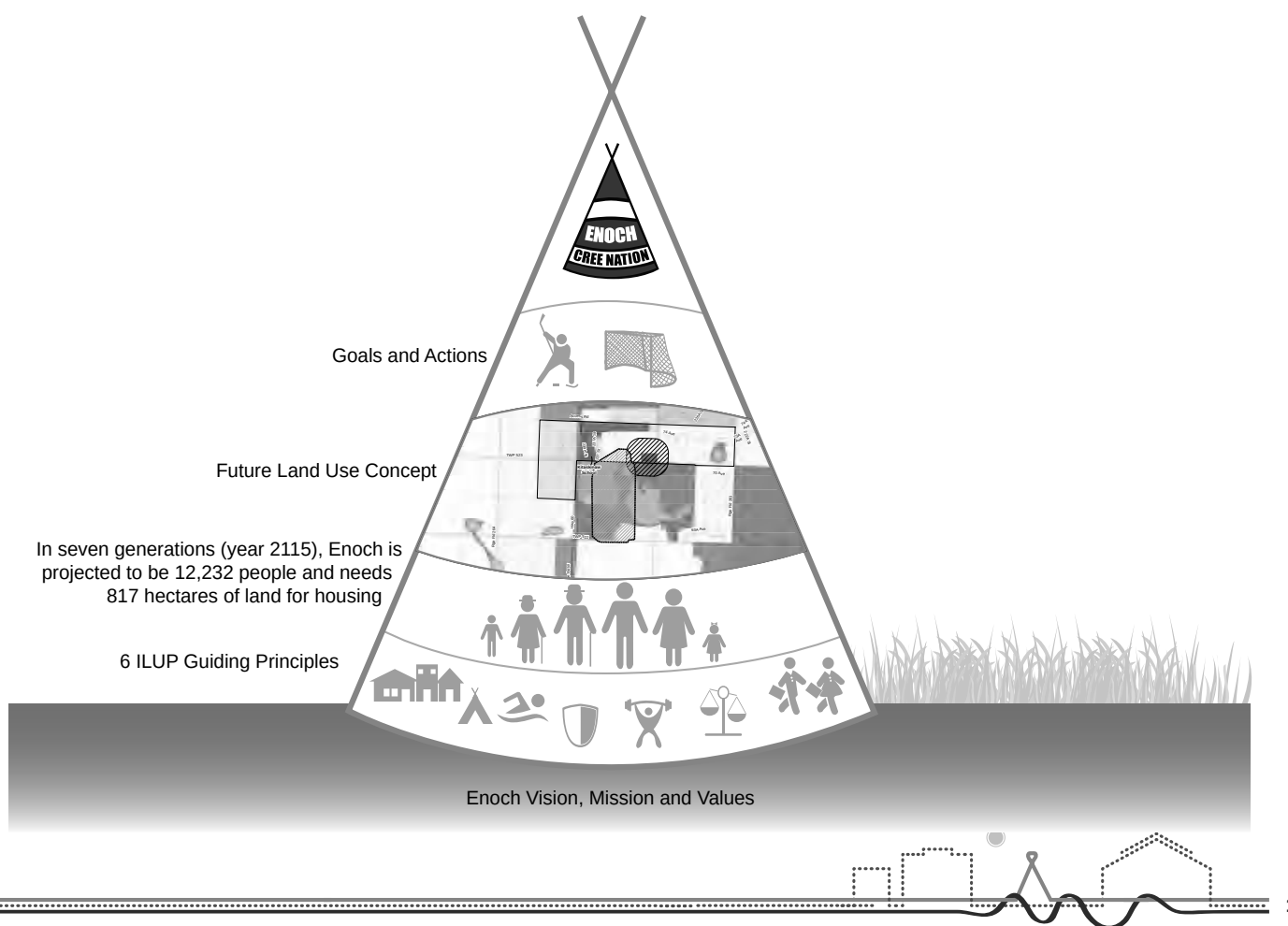
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Appendix

Appendix A: Engagement Summary
Appendix B: Career Option Details
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Appendix D: Development Opportunity Study by Site Economics Inc
Appendix E: NEDA Concept Plan Report (2011)
Appendix F: Environmental Overview Prepared by Urban Systems in July 2015



Plan Summary





1. Introduction

1.1 INTEGRATED LAND USE PLAN (ILUP) DEFINITION AND PURPOSE

Continuing more than seven generations of community building, the Enoch Cree Nation (ECN) Integrated Land Use Plan (ILUP) leads a new cycle of community planning and economic development that will contribute to achieving the Nation's vision of self-sufficiency, unity and prosperity for its Members.

The current journey began in response to concerns following the unsuccessful 2011 land designation for additional economic development land in the Northeast Development Plan. It was also in response to soil dumping and other unauthorized uses of the reserve lands. In 2014, River Cree Development Corp connected with Urban Systems. In early 2015, Chief and Council approved a review and analysis of the planning and engineering work done to date (both within and surrounding ECN), an examination of current challenges and opportunities, and an outline of development possibilities. Chief and Council then authorized the preparation of the ILUP, which included extensive community engagement as described in Section 1.4.

Comments at the first elders session early in the project included:

'we should never become Edmonton reserve'

'we are not a municipality'

This ILUP is the primary planning document for ECN. It has been prepared for use by Chief and Council, Administration and Membership as a framework for growth and development and a decision making guide. It sets a seven generation/100 year vision for community growth and economic development by:

- Projecting community growth and estimating land requirements
- Protecting culturally and environmentally significant areas
- Identifying the type, location and servicing of development
- Coordinating Nation and member initiatives
- Negotiating with surrounding municipalities, governments and industry
- Setting the stage for more detailed area and site planning
- Building capacity and creating an ECN Planning and Development Department

This Plan fully recognizes the importance of ECN's culture, language, traditions and history to its Members and its future. This Plan is one of the tools available to pursue and accomplish this mission.

The ILUP has reviewed and incorporated material from the 2005 ECN Community Development Plan and replaces that document. The ILUP is a living document that must be nurtured through consistent application, regular review and periodic revision. As other studies, reports and initiatives are completed, such as the Traditional Land Use and Occupancy Study, the incorporation and update of these plans into the ILUP will help to lead to the successful implementation of these initiatives.



1.2 VISION, MISSION AND VALUES

The ECN's Vision, Mission and Values are as follows:

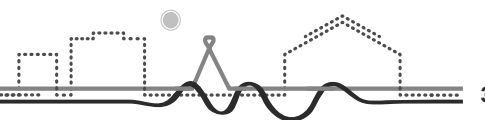
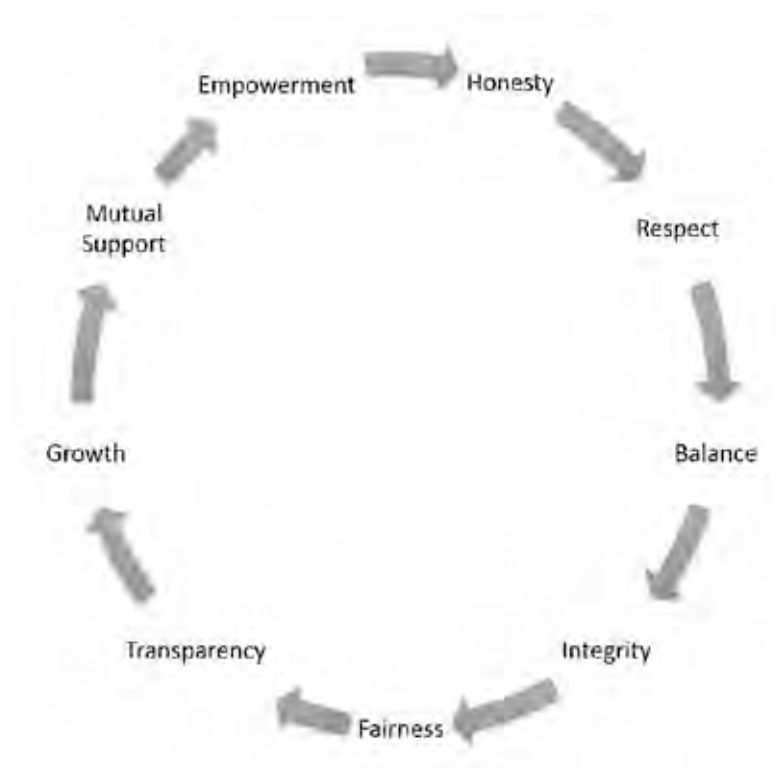
Vision - We strive to be self-sufficient, unified and prosperous Nation

Mission - We, the ECN, proud member of Treaty 6, actively seek to preserve and promote our culture, language, history, and spirituality while advancing our economic, education, health, and social well-being of our people.

Values

- Honesty – ka kwayasksihcikêwinik or kwayask itâtisiwin
- Respect – kihcêyih towin or manâcihtowin
- Balance – miyo pimâtisiwin
- Integrity – kwayaskâtisiwin
- Fairness – peyakwan êsi kanawâpamat ayisiynîw
- Transparency – ê kanawapatêhiwêhk
- Growth – ê akamêmototamihk
- Commitment – asotâmawin
- Mutual Support – sîtoskâtowin
- Empowerment – māmawi wicihitōwin

The Vision, Mission and Values guide the ILUP and all associated processes.





1.3 ILUP GUIDING PRINCIPLES

The following guiding principles are the foundation for the ILUP and should be considered in Plan implementation and amendment.

Protect Natural and Cultural Areas for Member Use and Enjoyment



Maintain and Strengthen ECN's Unique Culture and Identity



Balance Community Growth and Economic Development



Develop Cultural and Recreational Facilities



Support Job Creation and Business Development On Reserve



Provide a Variety of Housing Options According to Members Needs





1.4 ILUP PREPARATION PROCESS

The first phase of the ILUP began in April 2015 following ECN's discussions with Urban Systems in late 2014 and early 2015. This important stage focused on information gathering, analysis and reporting. The result was the ECN Context Summary Report, which included:

- Project Understanding and Vision
- Population and Housing Projections
- Environmental Overview
- Land Use, Infrastructure and Transportation Context
- Communications and Engagement Plan
- Market Analysis

This report was presented to Chief and Council following the 2015 election.

The second phase of the ILUP was initiated by Chief and Council in October 2015. To guide and inform the Plan, the following sessions and meetings were held:

- Project Start-Up with Project Committee – November 3, 2015
- Meetings with a Former Chief and with Administration – November 17, 2015

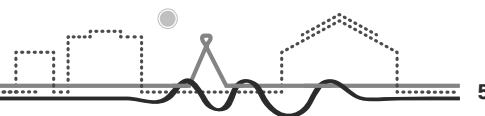
- Project Introduction at Council Meeting with Elders – November 20, 2015
- Introduction to Planning Session – December 1, 2015 at River Cree Resort and Casino
- Presentation and Surveys at Annual General Band Meeting – December 17, 2015
- Project Committee Meetings – December 9, 2015, January 20, February 17 and April 20, 2016
- Members Roundtable – January 14, 2016
- Student Engagement – January 19, 2016 and February 3, 2016
- Firesides – member input gathered by Liora Morin and Lorna Ward
- Elders Session – February 3, 2016
- Sessions with Certificate of Possession and Certificate of Occupation Holders – February 11 and May 16, 2016

More information about these sessions can be found in the Engagement Summary in Appendix A.

'Career Options' boxes appear throughout the Plan and indicate potential career opportunities for ECN youth and members as planning and development occurs. Appendix B identifies the training required and a local school that provides it.

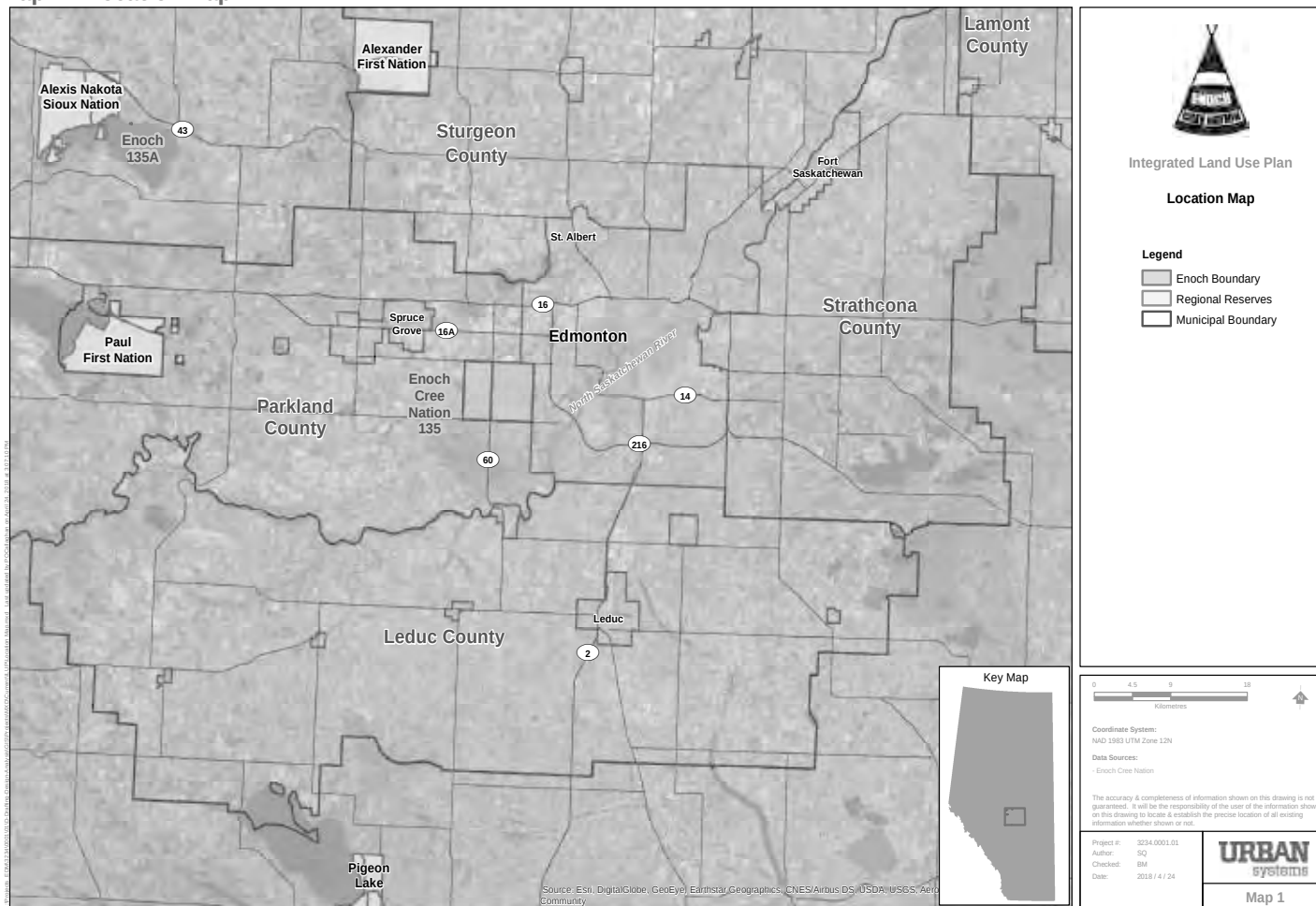
Career Options:

- Land Use Planner
- Community Engagement Specialist





Map 1: Location Map





2. ILUP Context

2.1 ECN HISTORY

The earliest known band leader, Chief Lapotac, was likely descended from the Strongwood Cree, the original people of the Beaver River area since 1670. Chief Lapotac's band was linked to the Asino Wachi Cree and Amisk Wuchee people all of whom gathered in the Beaver Hills east of Fort Edmonton.

The Lapotac Band was recognized in 1842 and had a primary economy of fur trading with the Hudson's Bay Company. Chief Lapotac was a well-respected leader who provided a solid basis

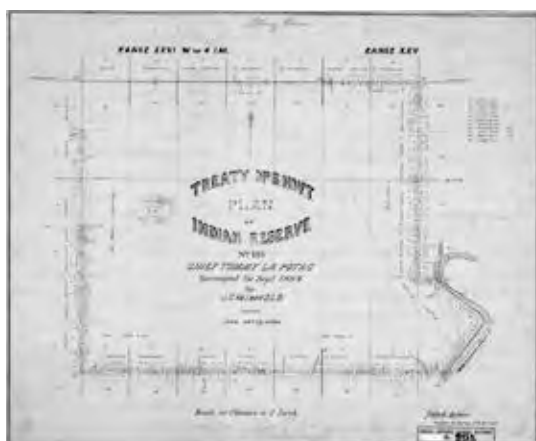
for coexistence between the white and native peoples until his death on February 9, 1861. Two of Chief Lapotac's sons would become Chief in their adult years. Thomas Lapotac became the Chief of the "Tommy's Band" and in 1880 joined the Bobtail's Band to form Tommy's Band. The reserve was formally recognized with the condition that Chief Lapotac accepts band members from the Pahs-Pahs-chase Band which was being dissolved.

In 1883 Chief Tommy Lapotac passed away and his brother ECN Lapotac became chief with councilors Lazarus Lapotac, Pierre Mah-min-awa-tah, Nah-pay-sis and William Ward. In 1884 when Chief Enoch was in power the reserve was created and is now known as the ECN.

Chief Enoch Lapotac accepted the formal survey and the Enoch Reserve's land mass was formed in 1889. In 1894, 79 members of the Pahs-pahs-Chase band formally joined the Enoch Band. Unfortunately, the band's land mass was reduced by "forced surrenders" in 1902 and 1908 to nearly half of its original size.

Since 1908, the band economics were primarily farming based. In 1947, Oil was discovered on the Cree Nation and became a new source of administrative funding to coincide with Government operational funding programs. From the 1950's to 2006, the ECN had 3 primary

sources of funding, INAC Funding and grants, Band Business and Oil & Gas Revenues. Although the ECN enjoyed Oil & Gas Royalties from the 1950's to current date, the Oil crash in 1986 led to the need for alternate sources of revenue. This event helped stimulate the establishment of more band owned business, entrepreneurial business and eventually the River Cree Resort and Casino (RCRC). The establishment of the RCRC has expanded the funding portfolio to include charitable funds from Casino operations. (source: <http://www.enochcdev.ca/ecn-community-profile/ecn-history> (May 2016))



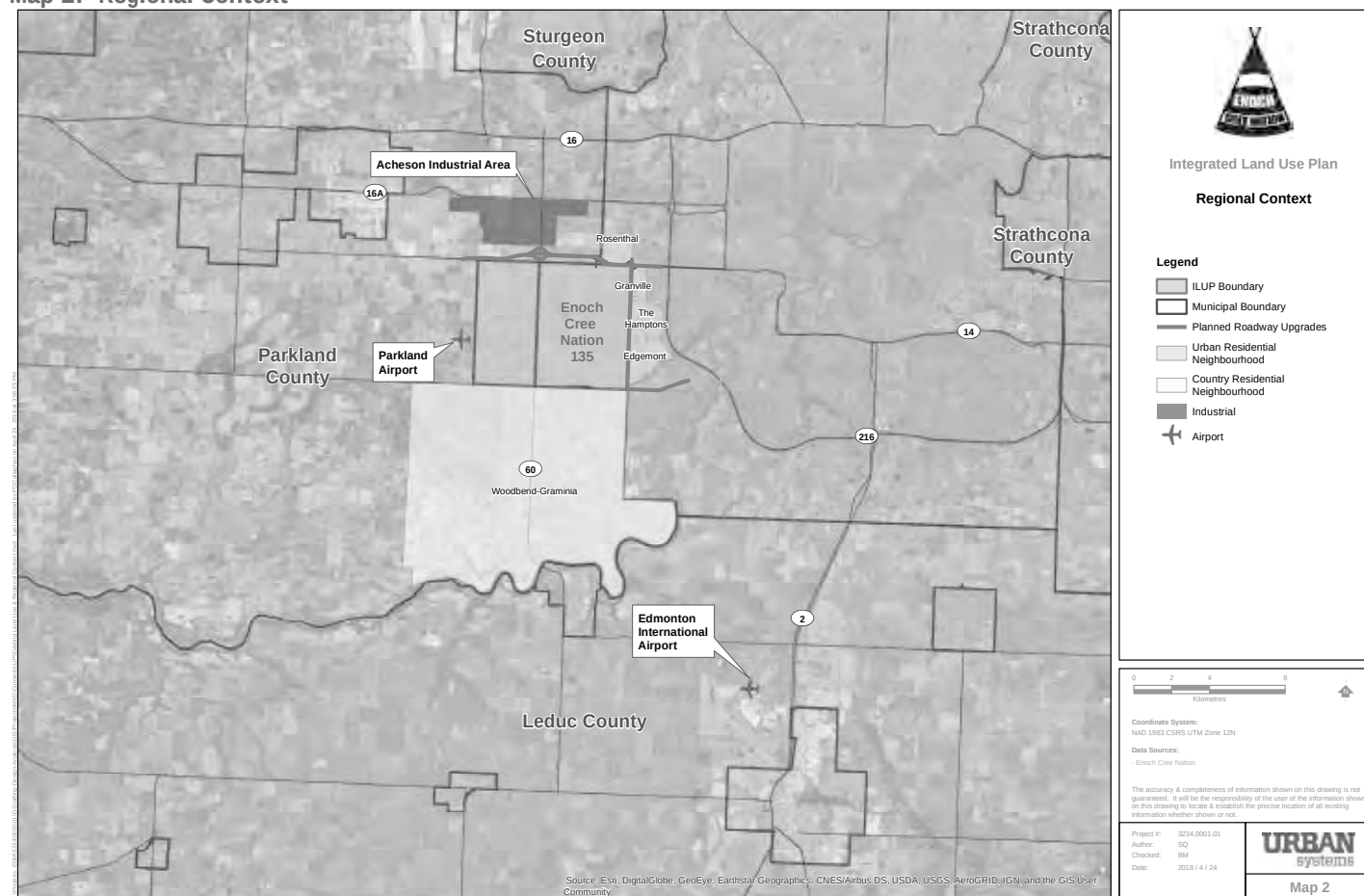
1884 Survey Map

Career Options:

- Archivist
- Land Surveyor
- Mapping Technologist



Map 2: Regional Context





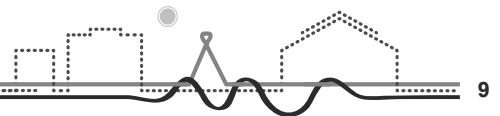
1912 Map

2.2 REGIONAL CONTEXT

As shown on Map 1 ECN is bordered by the City of Edmonton to the east and northeast and Parkland County to the north, west and south. Map 2 shows the regional context of development around ECN, which includes a combination of existing, developing and planned suburban neighbourhoods in Edmonton including the Rosenthal, Granville, The Hamptons and Edgemont neighbourhoods in Edmonton. North of ECN is the proposed Whitemud Drive upgrade/realignment and Acheson Industrial Area, which is Parkland County's growing economic development hub with 4,000 ha of land and over 200 businesses. To the west of ECN is the agriculture land including the recently opened Parkland Airport. To the south is the Woodbend-Grainia area within Parkland County, which consists of primarily of country residential development. More information can also be found in the 2015 Context Summary Report (Appendix C).

At the Introduction to Planning session in December 2015 members were asked to describe their ideal community, responses included:

- well planned and good management
- proper services
- living in harmony
- sustainable development
- plentiful
- economic opportunities
- family oriented





ECN is part of Alberta's Capital Region, but not the Edmonton Metropolitan Region Board (EMRB) (formerly Capital Region Board). The EMRB is made up of the region's 13 largest municipalities. These partner municipalities have adopted a Regional Growth Plan to promote integrated and strategic approach to planning for growth in the Region, identify overall development patterns and key future infrastructure investments as well as coordinate decision in the region to sustain economic growth and strong, healthy communities. ECN was not part of the process to develop the EMRB's Growth Plan, and is not beholden to its policies, however this plan does provide context regarding the development and growth anticipated in the neighbouring municipalities, which help to identify anticipated land uses within ECN and helped to inform the market assessment report prepared by Site Economics Inc (Appendix D).

ECN continues to build government to government relationships in order to become a regular participant in matters of local, regional, provincial and national significance to the Nation. Discussions have begun to better coordinate and communicate between ECN, the City of Edmonton and Parkland County regarding land use and servicing along their shared boundaries.

2.3 ECN LANDS

ECN's Stony Plain Reserve 135 (see Map 1) was surveyed in 1884 and officially established in 1889. It was 44.5 square miles (115.25 km²) and ran from what is now Highway 16A to its current south boundary and from its current west boundary to what is now 184th Street in Edmonton and to the North Saskatchewan River, in what is currently known as Cameron Heights.

In 1902 and 1908, ECN was forced to sell and surrender significant portions of their reserve lands along the north and east sides. Reducing their reserve lands to their current size of 20.5 square miles (53.06 km²).

ECN also has Stony Plain Reserve 135A (see Map 1), which is a 2 ha parcel (5 ac) of forested land on the north shore of Lac Ste Anne between Alexis Nakota Sioux Nation and the Summer Village of Ross Haven. This parcel is commonly referred to as West of Gunn by community members. While these lands are important part of ECN, they have not been included in the preparation of this ILUP. It is anticipated that these lands will be retained as is, with no significant development proposed.

Historical Development

ECN's land mass was formed in 1889. In the past, many families were located in the north half of the reserve lands. ECN continued to grow with lots of activity around Yekau Lake, in the Sand Hills, on and off reserve. Members have gradually spread out and now live throughout the reserve. ECN has a well-developed Housing Authority with over 440 units and a successful mortgage program. The Housing Authority currently has 184 rental properties on reserve.

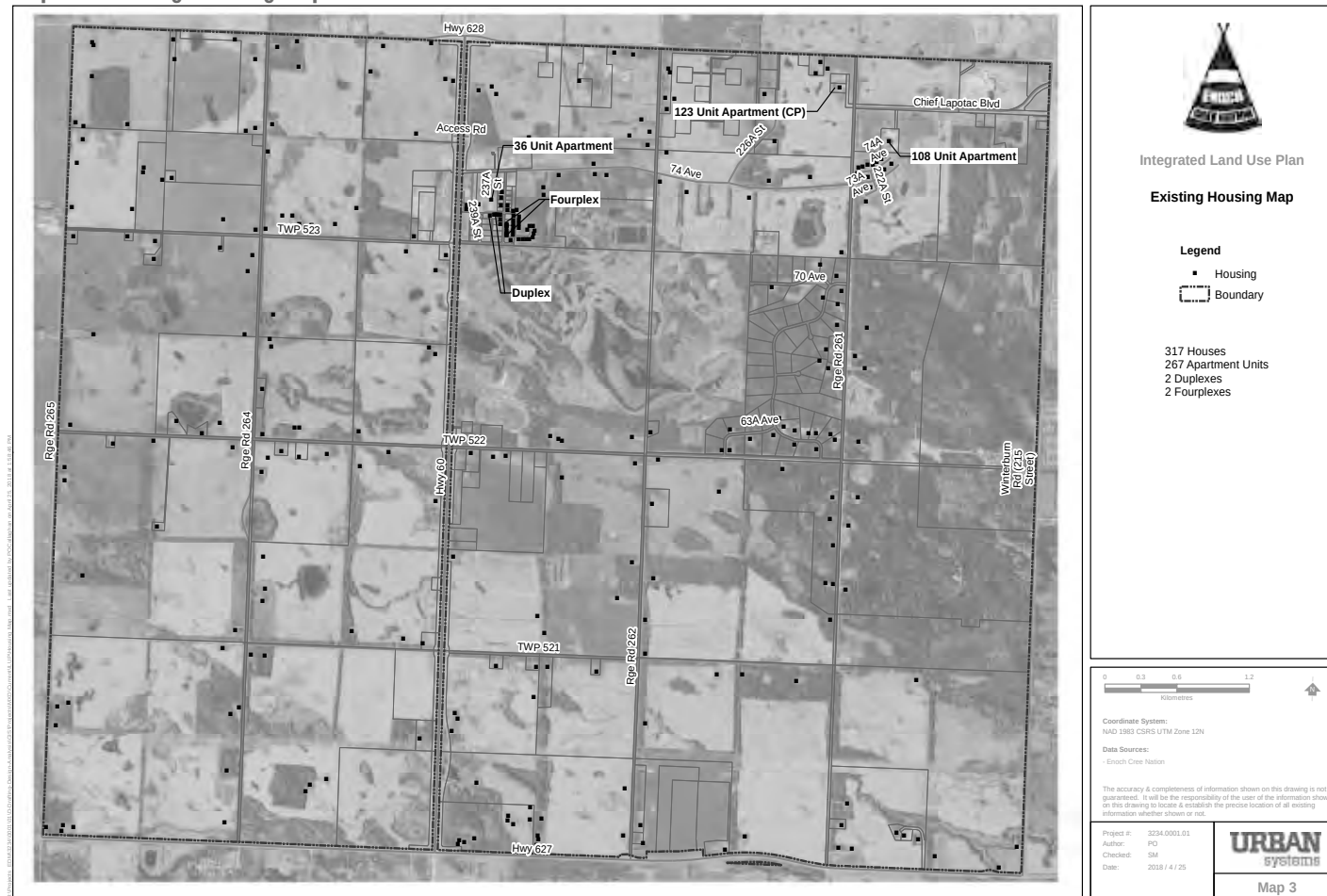
Most of the Nation's detached housing is evenly distributed throughout the reserve at rural density as shown on Map 3: Housing, however a few planned, higher density developments have occurred over time.

In 1965, a plan for the Village or New Town was laid out in SW 22-52-26-W4 with seventeen (17) lots with dimensions of approximately 50 m x 80 m. The most central and eastern lots of that Plan currently have single and semi-detached dwellings on them.

In 1973-4, a Conceptual Development Plan was prepared for the development of a new town (referred to as Ketuskeno) of up to 40,000 people in the Sand Hills area. This did not proceed beyond the study stage. More information about the concept can be found in the Public Works Canada's Report.



Map 3: Existing Housing Map





Map 4: Land Tenure





In 1979, a 16 lot subdivision for the lands north of Township Road 522 was registered. These 2 to 3 ha lots are occupied by homes today. In 1980, this was expanded in 1980 by another 32 lots of similar size for the remainder of the east half of Section 14-52-26-W4. The area's topography and high water table makes connecting a through road difficult. As a result, development of the subdivision is limited to the lots on the periphery.

In 1983, the Village/New Town was expanded with an additional sixteen (16) lots measuring 30 m x 50 m. The majority of these lots have been developed with homes or structures. The remaining undeveloped lots have recently been selected for the new school site, which construction was underway at the time this ILUP was adopted.

Three apartment buildings currently exist at ECN. The three storey 36 unit apartment located in the Village, the five storey 108 unit near River Cree (opened in 2015) and the 123 unit, which is located on Certificate of Possession land in the north portion of the reserve. Just south of the 108 unit apartment are 15 detached houses with more expected to be built in this area as indicated in the 2011 NEDA Concept Plan Report (Appendix E).

Land Tenure

The ECN reserve lands are divided into four different types of land tenure: Band Land, Designated Land, Certificate of Possession (CP) Land and Certificate of Occupation (CO) Land (See Map 4: Land Tenure). All development within the reserve is subject to approval under the rules and regulations of the Indian Act, however CP Holders and CO Holders have greater autonomy over their lands and are able to propose development on their lands without needing to obtain a Band Council Resolution (BCR). As all of the lands were considered and included in this plan preparation, CP Holders and CO Holders were engaged as part of the preparation of this Plan. As part of the implementation of this plan, all future development within ECN will be expected to conform with this plan, regardless of land tenure.

Development Constraints

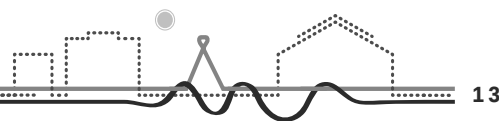
ECN lands are greatly impacted by both natural and man-made constraints, as can be seen on Map 5: Development Constraints. An Environmental Overview of the entire reserve, prepared by Urban Systems in July 2015 (Appendix F), identified several areas of significant habitat and environmental functions for potential conservation. In addition to areas of conservation, this Environmental Overview identified several utilities right of ways that may greatly impact future development. A large transmission line runs east-west across the southern portion of the reserve

as well as significant oil and gas activity has been identified throughout the reserve. While some of these wells and pipeline facilities are still active, many have been suspended and abandoned. All of these utilities have potential to impact development and appropriate setbacks or remediation may be required prior to any development occurring in proximity to these utilities.

From 1940 to 1945, Sections 14 & 15 were used by the Federal government for the Yekau Lake Practice Bombing Range. Studies over the last ten years, including the DefConstr geomagnetic survey, have revealed that anomalies and potential hazards remain as a result. The location of clusters of anomalies are identified on Map 5, however it should be noted that additional potential anomalies may be present further west than anticipated. Lands in proximity to these anomalies should be investigated prior to development. The Nation is pursuing a claim with the Federal government on this matter.

Future development throughout ECN will need to consider the impacts of these potential contaminants and, if required, remediation prior to development.

Finally, there is a 300m development setback around the wastewater lagoon. Dwelling units and areas where food is being prepared are not permitted in this setback area.



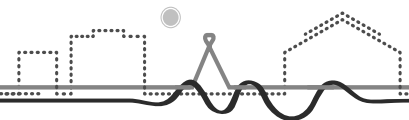
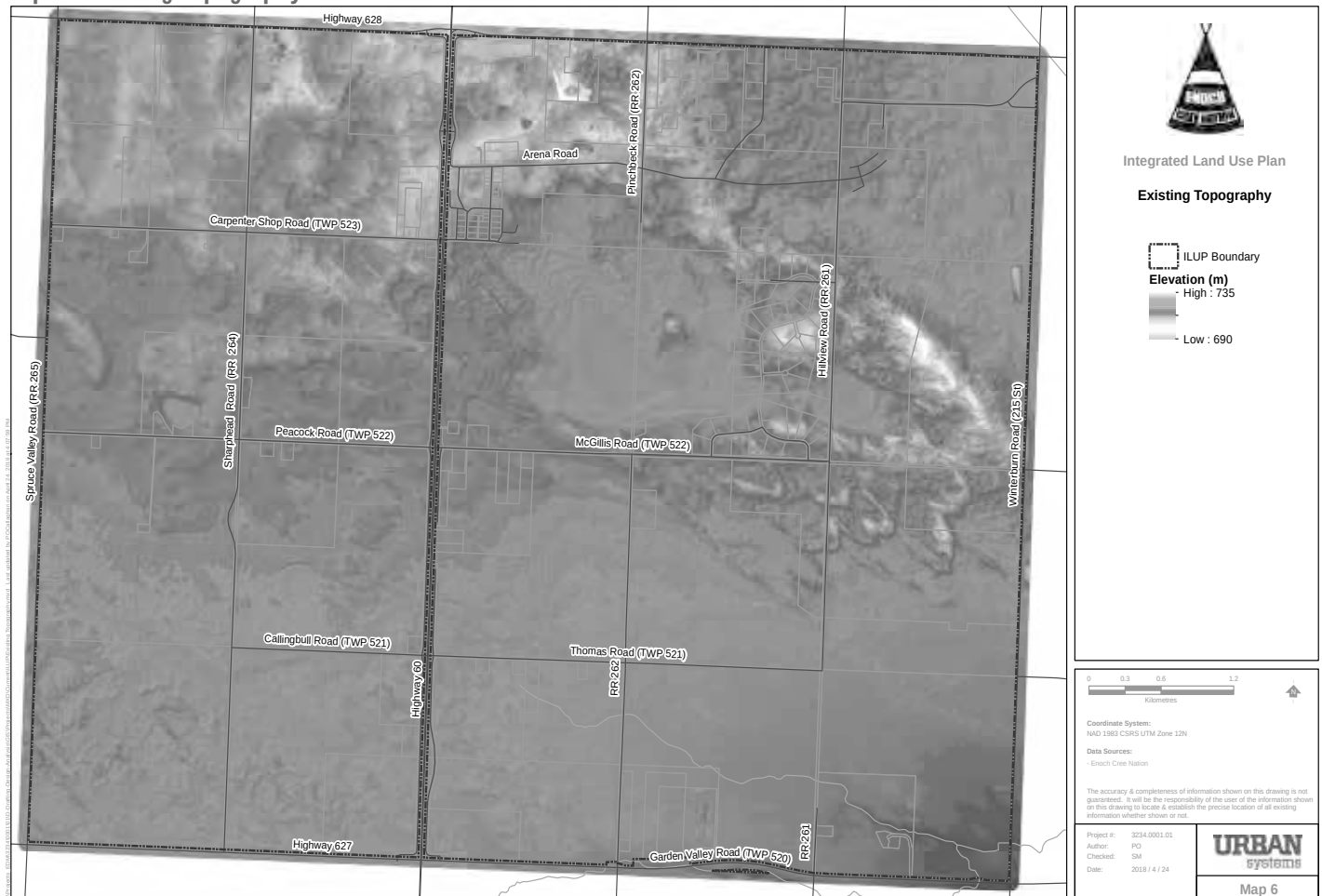


Map 5: Development Constraints





Map 6: Existing Topography





Topography

As shown on Map 6, ECN elevations range from 690 m above sea level (ASL) in the southeast corner of the reserve to 735 m ASL in the Sand Hills and northern parts of the reserve. Much of the south, northeast and Yekau Lake areas of the reserve are at elevations in the middle of this range.

Existing Land Uses within Stony Plain Reserve 135:

Today, there are several land uses existing across ECN Stony Plain Reserve 135. These land uses are identified in Map 7: Existing Land Uses and described below.

Agricultural

The majority of the land area within ECN Stony Plain Reserve 135 has been cleared and used for agricultural purposes. In most cases, this land is rented out to non-members for agricultural use. Within this rural, agricultural area, ECN has developed over 200 dwellings for its members, which equates to approximately 50% of the overall housing.

Natural Areas

Throughout the Reserve there are a number of "Natural Areas" identified. These areas include tree stands, low lying wetlands, other surface water bodies (including wetlands, drainage ditches, small streams and prairie potholes), and other relatively undisturbed naturally vegetated areas. A large area on the eastern portion of the Reserve, known as Sand Hills, and the area around Yekau Lake are the largest cohesive natural areas located on the reserve.

The Sand Hills are two sections of forested sand dunes located on the east side of the reserve, directly adjacent to the City of Edmonton.

Yekau Lake and the surrounding marshland, scientifically known as the Yekau Wetland Complex, cover approximately 180 ha of land, 4 ha of which is on the north east edge of the marshes. Yekau Lake itself is approximately 50 ha in size. This wetland complex is located within a shallow basin that receives most of its water from groundwater discharge and some from surface runoff originating to its northwest.

The upper reaches of Wedgewood Creek run northwest from the southeast corner of the reserve.

All of the above natural areas provide important ecological services in the Alberta Capital Region.

Culturally Significant

The forested sand dunes of Sand Hills have both environmental and cultural significance to the Nation. ECN members continue to use this area for a variety of activities including:

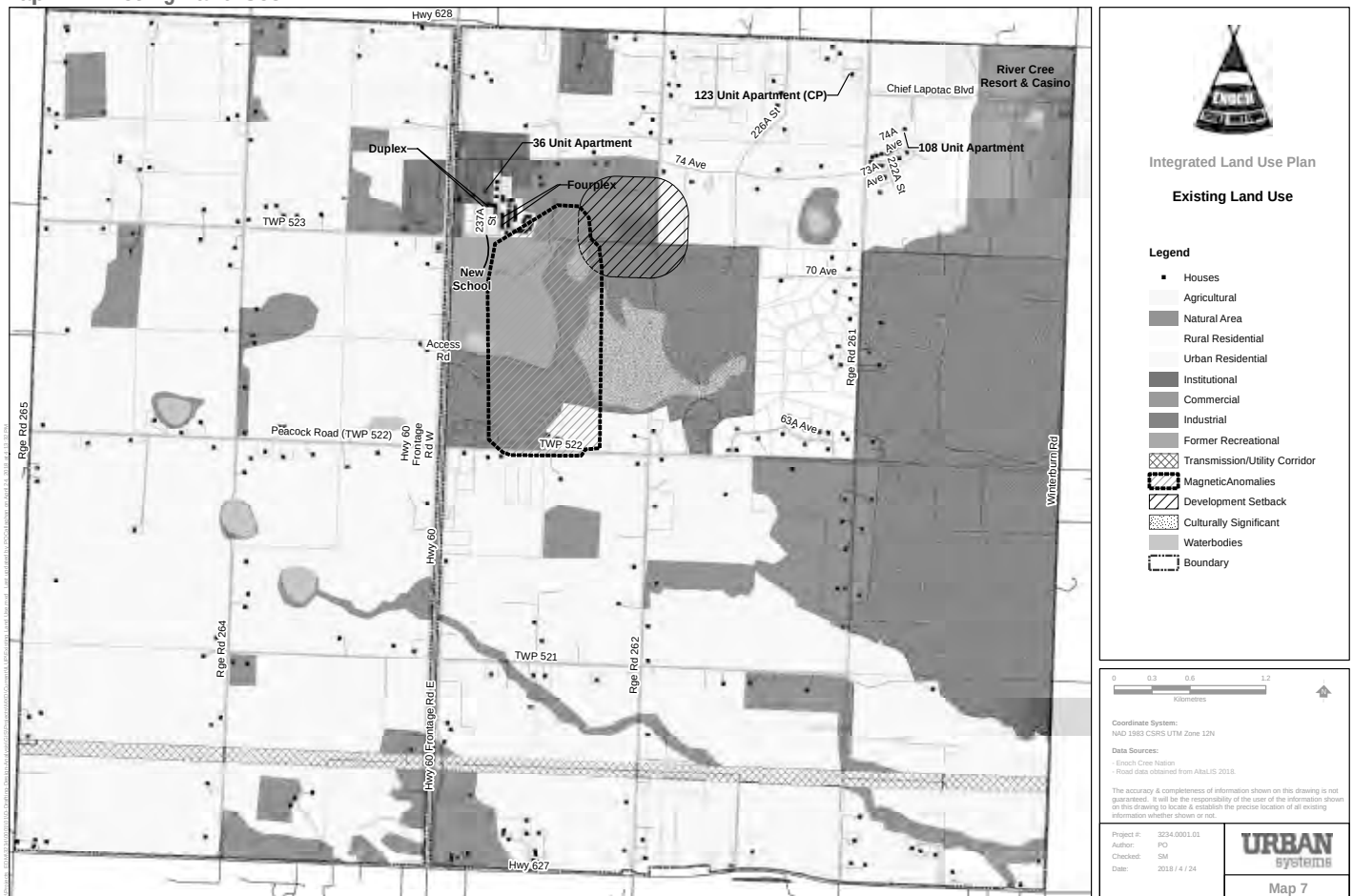
- Ski Hill
- Sand Pits
- Trails
- Berry and Medicinal Plant Harvesting
- Rifle Range
- Tomahawk Park
- Former Swimming Pool

Inappropriate uses of the Sand Hills have occurred in the past, including trespassing and illegal dumping. Members would like the Nation to better control activities in the Sand Hills, so that the lands are protected for future generations.

Yekau Lake has cultural and traditional land use significance for ECN. Sections 14 & 15 are considered high risk due to the Federal Government activities associated with the Yekau Lake Practice Bombing Range from 1940 to 1945. No ground disturbance should occur prior to the completion of the necessary safety and clearance procedures by qualified professionals.



Map 7: Existing Land Use





A Traditional Land Use and Occupancy Study (TLUOS) for both the Sand Hills and Yekau Lake lands was initiated in March 2016. At the time of writing, the Traditional Land Use Study had not been completed, however it is important to note that this Plan and the TLUOS are linked, and traditional land use will directly impact this implementation of this Plan. Once the TLUOS is complete, any amendments necessary to the plan will be made accordingly.

The ECN lands that are dedicated for cultural use include Enoch Park/Ta-Wow Cultural Grounds (accessed from Highway 60) and the cultural grounds located along Township Road 522.

The main Cultural Grounds include the Enoch Harbour (where Pow-Wow is held) along with the 'Handgame' structure, washrooms and out buildings. Beside this, there is the Enoch racetrack and modern barn.

The old cultural grounds also have an harbour, out buildings and access to Yekau Lake.

Rural Residential

Centrally located between the Sandy Hills area and Yacka Lake is a large lot rural residential subdivision. Lot sizes are generally around the 2-3 ha (5-7.5 ac). While the land has technically gone through the subdivision process, only the southern portion of this site has been developed with homes and an access road as per the subdivision plan. The balance of the subdivision has seen some housing development, however geotechnical constraints made the access road proposed by the subdivision plan difficult to construct and full build out of this subdivision was never realized.

Urban Residential

Of the over 440 housing units on Reserve, approximately 80 of those units are located within the Village Centre located approximately 1 km south of Highway 628 and just east of Highway 60. With a density calculated at approximately 2.3 units/ha, the Urban Residential area within the Village Centre is the highest density of housing within ECN. While the majority of housing within the Village Centre is single detached there are also 2 duplexes, 2 fourplexes and a 36-unit apartment building. Dwellings in the Village Centre are connected to piped water and sanitary services, with water currently being provide from the Nation's Water Treatment Plant and sanitary services connecting into the lagoon located approximately 1km east of the Village Centre.

A second, urban residential area has started to develop within the Northeast Development Area (NEDA) on the eastern portion of 74th Ave and includes 16 detached dwelling units and a 108 units apartment building for ECN members. This concentration of dwelling units is serviced by piped water and sanitary services from the City of Edmonton.

Approximately ½ km northwest of this second core urban residential area is a second large apartment building. Constructed on CP lands, this 123 units market apartment building houses both ECN members and non-members. This apartment is private and not included in the ECN housing count.

**Institutional**

All of ECN's Institutional Uses are currently concentrated in the Village Centre area and include:

- Kitaskinaw School (preschool to Grade 12)
- Health Centre
- Administration Office
- Day Care
- Our Lady of Mercy Church
- Elders Centre
- Public Works/Mechanic Shop
- RCMP building
- Playgrounds
- Ta Wow Cultural Grounds
- Fire Hall
- Recreation Centre

A new K-12 school is being constructed in the southern side of the Village Centre Area. This new school is anticipated to be opened for the 2019/2020 school year.

Commercial

River Cree Development Corporation is responsible for economic and land development of Band lands and resources. This includes River Cree Crossing and other emerging projects and opportunities.

Currently, ECN is home to the following businesses:

- River Cree Resort and Casino
- Oskya
- North of 60
- Alberta Indian Investment Corporation
- Certificate of Possession Businesses

River Cree Resort and Casino occupies 19.9 ha (49.2 ac) with an additional 6.9 ha available for development adjacent to the casino. The existing and former gas stations occupy approximately 6 ha for a total of 32.8 of existing (or designated) commercial land use.

Industrial

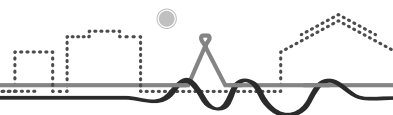
Currently there are two areas identified as industrial land within the Nation, an area of land located on the west side of Highway 60 which is designated for business purposes and is currently being used as a transfer station by the Nation. This site is leased until 2046. Alternative use of this designated site, including leasing for other uses, would require an Environmental

Assessment is completed indicating the site is "clean" (as per the Economic Opportunities Analysis – Industrial Park (2013)).

In addition to these lands, a Certificate of Possession holder operates approximately 38.5 ha (98 ac) of industrial land on Reserve as shown on Map 7.

Former Recreational

The site identified as the "Former Recreational Site" was previously developed by ECN as a golf course. The former golf course was abandoned after discovery of the magnetic anomalies remnants from the Practice Bombing Range. ECN hopes that future remediation will allow for the reopening of this golf course.





2.4 ECN PEOPLE

ECN's population since 1972 has grown from 520 persons to over 2,660 in 2017. Historically the population has been split approximately 70% on-reserve and 30% off-reserve.

Table 1: ECN Population 1972-2017

Year	Total	On Reserve	Off Reserve
1972	520	337	183
1974	559	369	190
1975	571	395	176
1976	596	447	149
1977	619	474	145
1978	641	491	150
1979	665	510	155
1980	714	570	144
1981	761	607	154
1982	792	631	161
1983	848	683	165
1984	882	713	169
1985	946	745	201
1986	1036	773	263
1988	1138	818	320
1990	1184	835	349
1991	1253	955	298
1992	1303	1051	252
1993	1348	1083	265
1994	1395	1129	266

Year	Total	On Reserve	Off Reserve
1995	1426	1155	271
1996	1484	1221	263
1997	1528	1287	241
1998	1558	1304	254
1999	1596	1327	269
2000	1652	1372	280
2001	1701	1346	355
2002	1764	1390	374
2003	1830	1433	397
2004	1917	1478	439
2005	1967	1493	474
2006	2007	1502	505
2007	2063	1525	538
2008	2101	1528	573
2009	2165	1557	608
2010	2211	1579	632
2011	2271	1601	670
2012	2370	1627	743
2013	2432	1634	798
2014	2476	1655	821

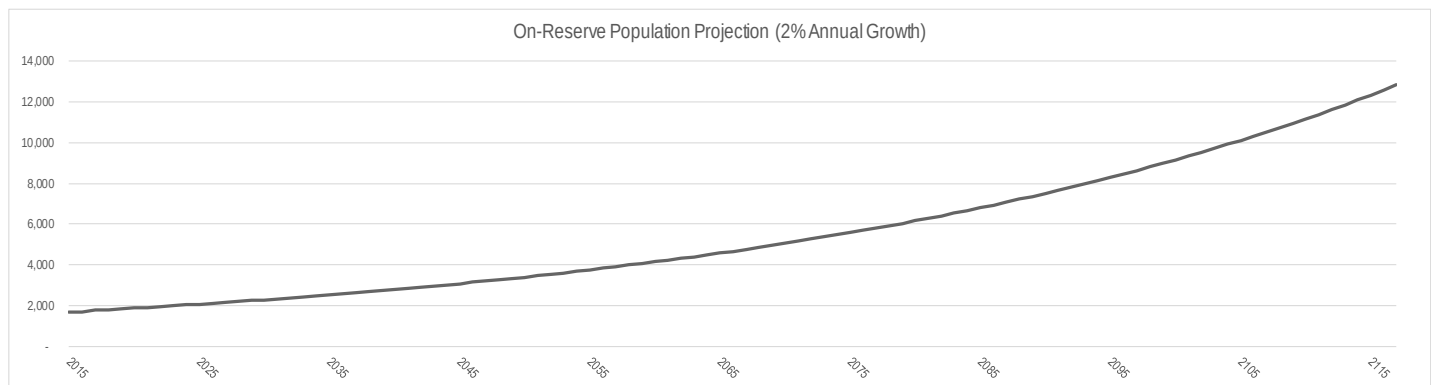
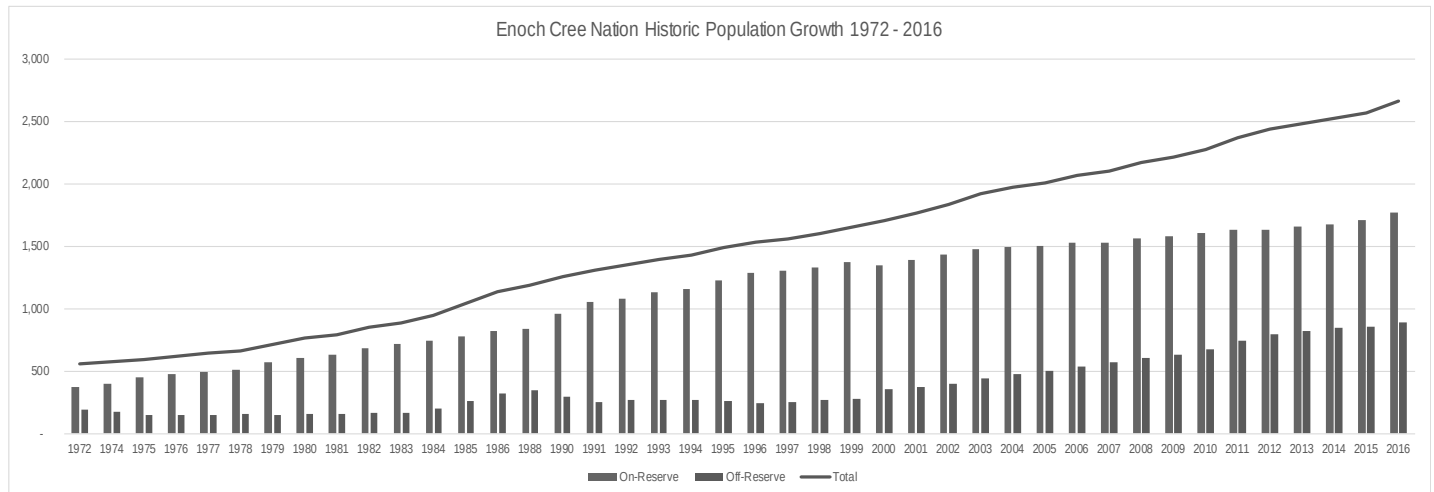
Career Options:

- Statistician
- Data Administrator

Year	Total	On Reserve	Off Reserve
2015	2518	1673	845
2016	2,564	1,706	858
2017	2,660	1,768	892

On-Reserve Population Projections

An Annual Average Growth Rate of 2% has been selected by ECN as the most appropriate means of calculating the Nation's population and land needs over the next 100 years. Using a 2% Average Annual Growth Rate, ECN's population is estimated to reach over 19,260 by 2015, with the on-reserve population estimated to reach over 12,800. This growth will increase the on-reserve population by over 11,000 from the current 2017 population.





2.5 PROJECTED LAND USE NEEDS

An ILUP is a forward-looking document used to guide growth and development and is based on the economic, social and cultural needs of the community. Using information available on how the land is currently being used, population projection, economic development opportunities and the community values we are able to project future land consumption needs and identify where development should be located.

The following sections address the residential, industrial, economic development, community, institutional, and cultural land required to meet the needs of ECN's projected 2115 on-Reserve population.

uprh (units per residential hectare): the total dwelling units divided by the net total of land that is identified as residential. This does not include supporting service lands such as parks, stormwater management or roads.

Residential Land

At the anticipated Average Annual Growth Rate of 2% the on-Reserve population will increase by over 11,000 people, in the next 100 years. To accommodate this growth ECN will need to identify and protect lands most suitable for housing this growing population.

Currently, the Nation has 440 housing units on Reserve located on approximately 5,306 ha of land. This results in a per unit density of 0.075 units per ha (with the village approximately 2.3 units/ ha). Moving forward, ECN has identified the need to shift away from this existing development model toward an approach that incorporates increased residential density.

To calculate the future residential land requirements to support ECN's anticipated 100 year population growth the following assumptions were made:

Assumption 1: ECN's existing housing, which currently accommodates 1,673 residents, will remain in its current form. However, this does not preclude the possibility of redeveloping these lots in the future.

Assumption 2: Residential land uses will only be used to accommodate the anticipated growth of the on-Reserve member population. It does not consider the land requirements for any anticipated non-member populations.

Assumption 3: Future rural detached housing will have an approximate area of 43,056 ft² (4,000 m²), resulting in a density of 2.5 units per net residential ha or roughly 1 ac lots. A standard lot dimension could be 50 m x 80 m (or 164 ft x 262 ft).

This area is the current minimum size standard (by provincial regulation) for private domestic water well and private sewage disposal system.

Assumption 4: Future urban residential development, including detached, semi-detached and apartment dwellings, will be based on 20 units per net residential ha (uprh) population density. This is based on a comparable target densities for greenfield development in Villages and Hamlets within the Edmonton Metropolitan Region Growth Plan.

Assumption 5: Future housing will consist of 50% rural detached housing and 50% urban residential.

Assumption 6: ECN is targeting an average of 4 persons per unit at ECN by 2115. This is based on the current ECN household size of approximately 4.2 persons per dwelling unit.

Assumption 7: An additional 20% of the land required for rural detached and urban residential housing allocated for roads, stormwater management, lift stations and other above-ground servicing.



Assumption 8: An additional 10% of the land required for housing will be allocated for parks and open space above and beyond protected environmentally and culturally significant areas.

Table 4: On-Reserve Residential Land Needs

100 year population increase	+11,000
Total number of units required (4 people per unit)	2,750 units
Urban Residential Housing:	
50% Urban residential housing units	1,375 units
Urban residential land required (20 units per gross residential ha)	68.75 ha
+20% for roads, stormwater management, servicing	13.75 ha
Urban Residential subtotal land required for housing, roads, and servicing	82.5 ha
+10% for parks	8.25 ha
Urban residential total land required	90.75 ha
Rural Residential Housing:	
50% Rural residential housing units	1,375 units
Urban residential land required (2.5 units per gross residential ha)	550 ha
+20% for roads, stormwater management, servicing	110 ha
Rural Residential subtotal land required for housing, roads, and servicing	660 ha
+10% for parks	66 ha
Rural residential total land required	726 ha
Total residential land required	816.75 ha

Based on the above assumptions / calculations, it is estimated that ECN will require approximately 816.75 ha (2,018 ac) or 3 Sections of land to accommodate the increase in on-Reserve population anticipated over the next 100 years. As such, it is appropriate that ECN allocate additional residential land to provide the Nation with flexibility over the long-term. Taking into consideration the Nation's identified residential land needs (Table 4) ECN has allocated a total of 862 ha for urban residential development and 2,321 ha for rural residential development. Community growth only requires 10% of the urban residential land allocated and 28% of the rural residential.

Industrial Land

With an expected increase in population, the Nation will need to expand its industrial land base. A best practice standard for projecting industrial land requirements is approximately 4.86 ha (12 ac) per 1,000 residents¹. It is also recommended that an additional 20% of land be allocated to accommodate roads and related above-ground servicing for the industrial uses.

Based on the above standard, to accommodate a 2115 on-Reserve population of 12,323, ECN will require approximately 72 ha (178 ac) of total industrial land (including 20% for roads and servicing). The Nation plans to re-purpose its existing industrial area within the context of the current designation. Furthermore, the

Nation does not directly control the other existing industrial development. Therefore, the Nation will require the full 72 ha of additional industrial land to meet its needs. However, as the Nation's industrial needs may shift over time, it is recommended that ECN allocate an additional portion of industrial land to ensure flexibility over the long-term. As such, is appropriate for ECN to allocate an additional 20 ha (49 ac) of land to meet its industrial land needs over the next 100 years.

The Development Opportunity Study (done by Site Economics for ECN in 2015) recommends 121.4 ha (300 ac) of light industrial constructed in two equal phases, subject to market demand. This is 10 ha less than the above analysis. Further study will be done to confirm the amount and determine the most suitable industrial uses for ECN.

¹ Land Use Planning Made Plain (2nd Edition), 1999 - Hok-Lin Leung.

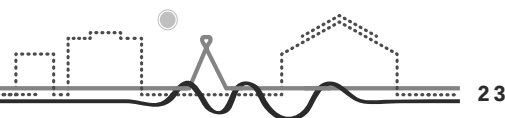




Table 5: Industrial Land Needs

2115 On-Reserve Population	Total Industrial Land Needs	Existing ECN Industrial Land	Additional Industrial Land Allocated
12,323	72 ha (178 ac)	0	20 ha (49 ac)

Table 6: Potential Industrial Land Uses

Potential Uses for Additional Land	Development Area ² [Comparable Example]
Light Industrial Park	1,536 ha [Acheson Industrial Area] 134 ha [East Campsite Business Park]

² Development Area² includes the building footprint, parking / access, landscaping, and any other built / natural features associated with the site.

Economic Development Land

Economic development land uses are important to the Nation as they provide revenue and employment generating opportunities for the Nation and its membership. Additionally, these uses can also provide opportunities for expanded access to goods and services for community members. Potential uses can range from industrial opportunities, to commercial development, to recreational and tourism projects.

The non-industrial economic development land needs have been identified based on the specific types of projects that the Nation will be pursuing. Based on consultation with ECN, Table

7 identifies desired future economic development activities proposed within the Nation. Comparable examples in surrounding communities have been used to calculate the specific land requirements.

It is also recommended that an additional 20% of land be allocated to accommodate roads and related above-ground servicing for the economic development uses.

Table 7: Economic Development Land Needs

Land Use	Development Area [Building Footprint]	Comparable Example
Phase 1 - Large format with local retail	20.3 ha (50 ac) [60,000 m ²]	Mayfield Common
Phase 2 - Auto mall and service commercial	20.3 ha (50 ac) [60,000 m ²]	Wetaskiwin Auto Mile
Grocery Store	2.4 ha (6 ac) [8,800 m ²]	Save on Foods (Hampton Market)
Logistics Warehouse	7 ha (18 ac)	
To be Determined through Further Study Market	469 ha (1,159 ac)	
+ 20% for roads / servicing		
Total Land Required: 623 ha (1,539 ac)		

As noted above, ECN has identified a mix of future economic development uses on Reserve.

Through the engagement process, the following businesses were suggested by members:

- RV Park
- Salon
- Mechanic
- Restaurant
- Drug Store
- Bingo Hall

This is based in part on the Development Opportunity Study done by Site Economics for ECN in 2015. This Study recommends 40.5 ha (100 ac) divided into 2 - 20.3 ha components, subject to market demand and further study. In particular, it indicates:



Commercial

One portion could be large format retail and could consist of approximately 650,000 square feet of retail. Tenants could include department stores, home improvement retailers, sporting goods, and clothing outlet stores. This part of the retail development could include more local retail as well, such as grocery, medical dental businesses, and other personal services.

The second major retail development could be used for an auto mall and a service commercial cluster that could include auto parts dealers, businesses that support the construction and home renovation sector such as flooring, lighting, and appliance wholesalers. This part of the development could also include some highway commercial such as gas stations and fast food outlets.

Further study will be done to determine the land uses for the proposed commercial areas in the Northeast Development Area (640 ac of land that forms the northeast corner of the reserve lands) and along Highway 60.

As its on-Reserve population grows over the next 100 years, ECN may find that its economic development needs grow, shift, or change, resulting in the need for additional land.

Furthermore, ECN may also find that, as its population and economic development activities grow that the Nation starts to become a social and economic hub (i.e. due to its 'critical mass'). Should this occur, it is likely that additional users will gravitate to the reserve to access services and amenities offered, resulting in additional (i.e. 'spin-off') economic development opportunities for ECN.

Commercial/ Industrial

The Nation intends to re-purpose and expand its existing industrial area to a combination of commercial and industrial uses to be determined. This land use has also been proposed for the lands between the existing Certificate of Possession industrial use and the east extension of the village as a buffer and to create limited flexibility. The total proposed land area for these uses is 129 ha. See Map 8: Future Land Use for a visual representation.

Marvelous Memories

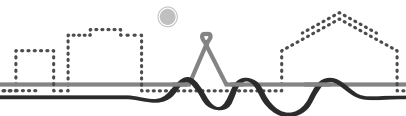
Task: Draw a picture of a special memory you have of a time you spent in the outdoors.



1. Tell us about your picture (Where were you? Who were you with? What were you doing?)
I am standing outside of my
tip and I am with my family and
she is at the round dance all
at the reserve.

2. Why did you choose this memory?
because its fun and you always
get to go and have lots
of food and see all
your friends and family.

3. If you could re-live this memory, would you change anything?
No I want it to be the same
all the time so I can have
memory of having a good time
everyday at all.





Mixed Use

It is also recommended that the Nation allocate 248 ha of land for mixed use economic development on the east side of the reserve. These areas could be developed in a similar manner to River Cree Resort and Casino, wherein several different uses are present on one parcel or in one building. This has a number of advantages:

- It is a more efficient use of the land than a single land use and could enable transit opportunities
- It creates a well-connected and walkable development that can be designed to create an experience for residents and customers
- It creates the opportunity to differentiate from other developments in Alberta's Capital Region and there is a demand for it
- It could be the preferred form of housing and development for some community members (although the area is in addition to the Community's residential needs previously discussed)

This is intended to provide the Nation with the flexibility to achieve some of its economic development goals over the coming years.





Institutional Land

Institutional lands include all the lands that are deemed to help support the development of community and cultural land uses. Similar to commercial land, it is not possible to determine institutional land requirements based on projections, standards, and assumptions alone. Although they are informed by population projections, community and cultural land requirements are largely a reflection of needs as reported by community leaders and members. ECN's existing community land uses are shown on the following table:

Table 8: Existing Institutional Land Uses

Land Use	Development Footprint [Building Footprint]
Sand Hills, Yekau Lake, Creek and Ponds	939 ha (2,321 ac) [NA]
Former Golf Course	75 ha (185.3 ac) [550 m ²]
Kitaskinaw School	4.9 ha (12 ac) [5,000 m ²]
New School	xxx
Cultural Grounds	69.6 ha (172 ac) [4,750 m ²]
Elders Centre, Church & 2 Cemeteries	3.6 ha (8.9 ac) [1,100 m ²]
Administration Office	0.94 ha (2.3 ac) [1,370 m ²]
Day Care	0.44 ha (1.1 ac) [676 m ²]
Other Village Uses (incl Health Centre)	20 ha (49.4 ac) [1,150 m ²]
Lagoon and Setback	6.9 ha (17.1 ac) [NA]
Total Land: 1,121 ha (2,270 ac)	

Based on the direction of the ECN community and Chief and Council, the following additional institutional land needs have been identified (Table 9). Planning standards and comparable examples have been used to estimate the land required for each use. An additional 20% has been added on top of these land requirements to accommodate roads and related servicing.

It should be noted that it is the desire of ECN that there be adequate cemetery space on Reserve to accommodate the Nation's 2115 total population (i.e. community members living both on and off Reserve). As such, the total projected population of 18,515 has been used to calculate the cemetery-related land needs. It should also be noted that while parks have been included in Table 9 for planning purposes (due to their community use), they have not been included in the community, institutional, and cultural land needs calculations (due to their inclusion in the residential land needs calculations).

Table 9: Additional Institutional Land Needs

Land Use	Development Footprint [Building Footprint]	Comparable Example / Planning Standard
Cultural Centre	3 ha (7.4 ac) [10,000 m ²]	Former Royal Alberta Museum
Recreation Centre	7.9 ha (19.4 ac) [18,500 m ²]	Tervillegar Community Recreation Centre
Child Care Facility	9 x 0.44 ha (1.1 ac) = 4 ha [676 m ²]	Existing ECN Day Care Facility
Health Centre (with parking)	7.2 ha (17.8 ac) [6,900 m ²]	
	Westview Health Centre	
Kindergarten – Grade 6 School (with Sports Field)	5 X 4.4 ha (10.8 ac) = 22 ha	Planners Estimating Guide: Projecting Land Use and Facility Needs
Grade 7 – 9 School (with Sports Field)	2 X 8.4 ha (20.8 ac) = 16.8 ha	Planners Estimating Guide: Projecting Land Use and Facility Needs
Grade 10 – 12 School (with Sports Field)	1 x 10.4 ha (25.8 ac) = 10.4 ha	Planners Estimating Guide: Projecting Land Use and Facility Needs
Expanded Cemetery	3.65 ha (9 ac) of additional land [4.9 ha (12.1 ac) in total]	4 ha per 15,000 people (Regional Municipality of Wood Buffalo standard)
Parks	Included in residential land needs	10% Municipal Reserve Dedication
+ 20% for roads / servicing		
Additional Land Required: 90 ha (222 ac)		

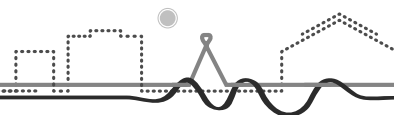


Table 10: ECN Existing and Proposed Land Use

Land Use	Existing Area (ha)	Proposed Area (ha)
Natural	1,399.5	n/a
Conservation Area	NA	1,008.5
Agricultural	3,350	NA
Rural Residential	137.2	2,322
Urban Residential	30.6	882
Institutional	29.8	66.7
Commercial	32.5	246
Commercial/ Industrial	NA	164.2
Mixed Use	NA	248.2
Industrial	38.5	82.7
Recreational	75	75
Existing Lagoon	6.9	6.9
Transmission/ Utility Corridor	93.9	93.9
Total	5,194	5,194

Grade 5 Community Engagement





3. Land Use Plan

The Future Land Use Concept (Map 8) is the culmination of many years of work by ECN and its allies. It builds on ECN's existing development and land use and looks 100 years into the future.

It protects natural and culturally significant areas. It includes areas for both community and economic growth including residential, institutional, commercial and industrial land uses.

The Integrated Land Use Plan has been created as a key component of the framework for the eventual division of the reserve into zones and the regulation of land use and buildings in form of a Zoning Bylaw (as per Section 81 of the Indian Act). This will provide clarity and certainty within ECN and to external investors, business owners, operators and tenants.

As a result, all plans for development of land at ECN should be submitted to and reviewed by a designated representative of Administration based on the content

of this Plan and all other relevant ECN policy and bylaw including the Master Servicing Plan and Area Structure Plans. Development plans should then be submitted to Council for approval based on criteria to be created. These review and approval requirements apply to all Nation Departments, Nation-Affiliated organizations and corporations, ECN Members including Certificate of Possession and Certificate of Occupation holders, and those external to ECN.

As indicated on Map 8, the land uses shown are prevailing. This means that as more detailed planning and development occurs that limited areas of complementary and compatible land uses will be included in areas currently shown as a single land use.

As discussed in Section 4, detailed infrastructure servicing concepts have been explored and developed and in the Master Servicing Plan. The results of this study have been incorporated into this Plan.

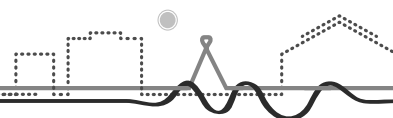
As discussed in the previous section, the development shown on the Future Land Use Concept will accommodate the projected 2115 ECN on reserve population of 12,323 including 1,512 ha of residential beyond projected needs. This provides the opportunity for a 248 ha of mixed use development. These lands could accommodate up to 35,200 housing units.

Developing residential land for non-ECN affiliated residents needs to be discussed in much more detail by ECN leadership and members before proceeding. Additional planning and several processes and services need to be developed and implemented prior to proceeding with this type of development (for example schools, mail delivery, recreation, potential advisory council).

In addition, the Transmission/ Utility Corridor occupies valuable land that will be required for ECN community and economic development in the 75 - 100 year time. This area is expected to include a combination of rural and urban residential, commercial and mixed use land uses that will be critical to continued success of ECN at that time.

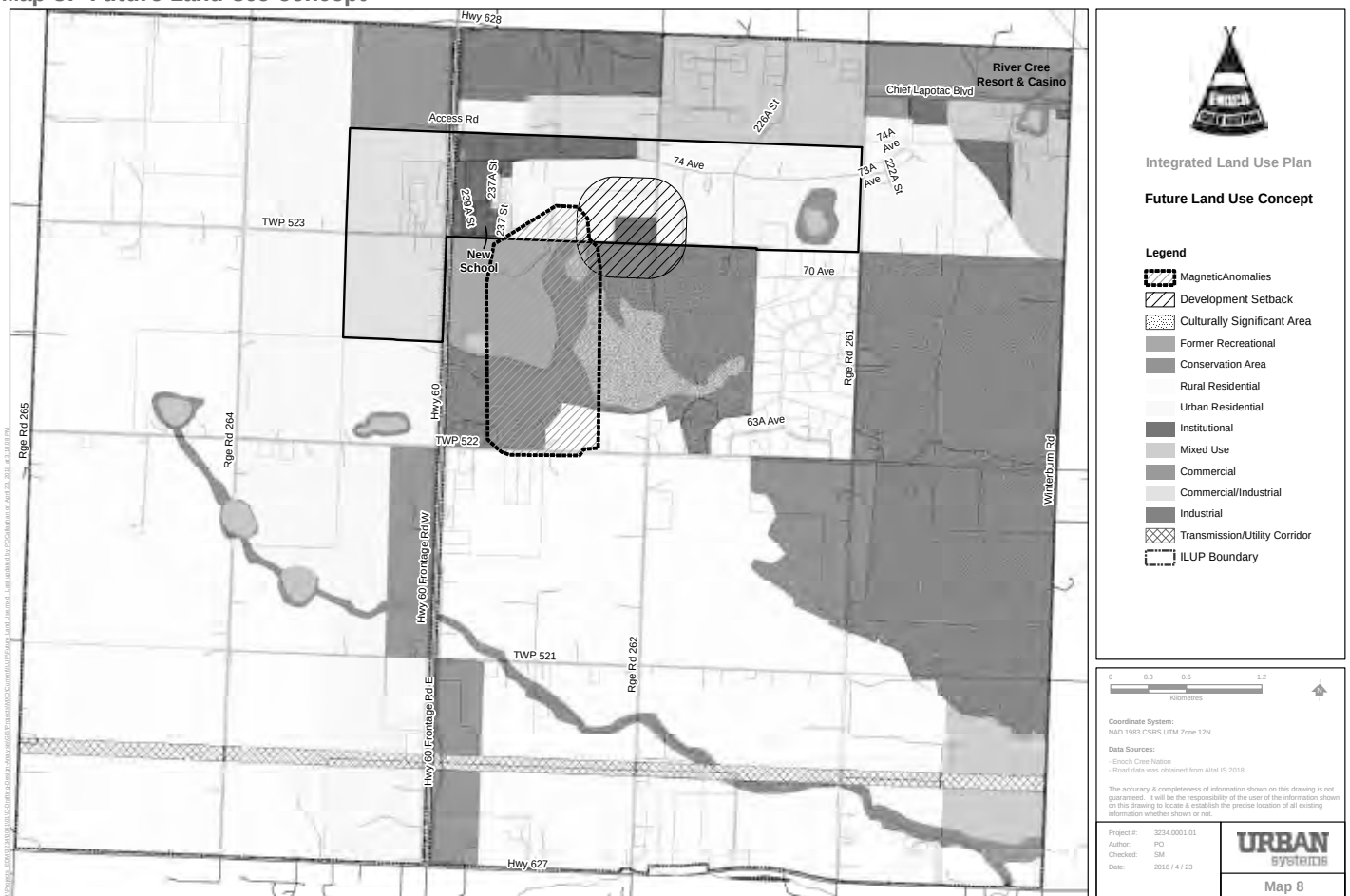
Career Options:

- Land Use Planner
- Civil Engineer





Map 8: Future Land Use Concept





Land Use Actions

The following actions apply to all of the ECN lands. Appropriately addressing contaminated sites and soils and facilitating sustainable development are Nation priorities.

- Prior to proposed development, tenure holders shall identify and properly remediate hazardous materials and contaminated soils.
- As oil and gas leases in ECN approach end-of-life, Phase 1 and Phase 2 Environmental Site Assessments shall be conducted by the leaseholder for each lease/ pipeline and the typical reclamation certificate process shall be followed to ensure reclamation to equivalent land capability and future land use.

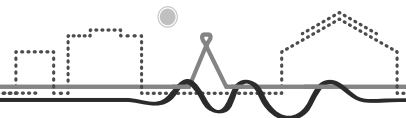
- Locate reclaimed well sites for protection of human health and safety since the cut-and-capped wells are hidden below ground and may pose a hazard.
- Engage with Certificate of Possession and Certificate of Occupation Holders to understand their future plans, potential servicing needs and how that interrelates with the Nation's plans.
- Create ECN specific sustainable development guidelines.

According to the December 2015 survey of membership:

- 68% said more of ECN's lands should be developed for commercial and industrial purposes
- 34% of people would like to see more parks and trails
- 32% would like to see more sports fields

Career Options:

- Biologist
- Conservation Officer
- Landscape Architectural Technologist





3.1 CONSERVATION AREA

The relatively undisturbed forest/grassland Sand Hills area and Yekau Wetland Complex provide important ecological services in the Alberta Capital Region and are protected by this ILUP. These conservation areas are also identified as Culturally Significant to the ECN people. To protect the ecology of these areas, as well as the cultural use, development within the Conservation area should be extremely limited, with only environmentally sensitive development that support traditional use of these lands may be permitted. At the time of writing, the Traditional Land Use Study had not been completed or incorporated into this plan, however it should be noted that it is recommended that local knowledge be gathered and incorporated in the conservation planning process.

Career Options:

- Teacher
- Artist
- Graphic Designer

Goals

- Continue to discuss, study, understand, manage and use ECN's natural areas for cultural and recreational uses, including completion of Traditional Land Use and Occupancy Study.
- Direct controlled stormwater to Yekau Lake where possible to recharge the wetland and increase water levels
- Protect ECN's undisturbed forest areas and wetlands to preserve habitat and retain wetland functions.
- Limit development in the east-central and southeast portions of the reserve where permeable coarse-textured sand and gravel exist.
- Better monitor and restrict undesirable activities in natural areas
- Design development that positively interfaces with natural areas and enables community access
- Determine the parks, open space and trails' goals, needs and opportunities of ECN
- to minimize local risk associated with the Yekau Lake Practice Bombing Range.

Actions

- Prepare an Environmental Management Plan for the ECN reserve lands
- Prepare a Conservation and Enhancement Plan for the Sand Hills that emphasizes conversation and enhancing of cultural and recreational uses as defined by ECN.
- Avoid development in wetland/riparian habitats. Where development of woodland, wetland/riparian areas is unavoidable, incorporate native trees and vegetation into the re-vegetation plan, wherever possible.
- Classify any wetlands located within 50 m of a proposed development and apply the Wetland Mitigation Decision Framework as necessary.
- Any development proposed within the 50 m of any body of water should be assessed by a qualified environmental professional to determine an appropriate setback. This includes the unnamed streams, fens, marshes and open water.
- Complete a Parks, Open Space and Trails Master Plan that focuses on both village needs and opportunities as well as the opportunity to connect all areas of the ECN lands.
- Develop land management policies, procedures and practices associated with the former Yekau Lake Practice Bombing Range while, and until, the claim is resolved to the Nation's satisfaction.



3.2 CULTURALLY SIGNIFICANT

In addition to having significant environmental functions, the Conservation Areas identified in this plan have also been identified as having cultural significance.

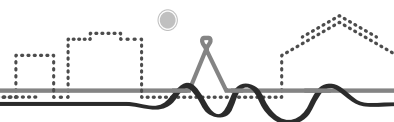
These lands are expected to continue being used by ECN members for traditional and cultural uses for the foreseeable future. Any new development in this area is expected to integrate appropriately with existing uses and practices.

Goals

- Facilitate the continued use of the Cultural Grounds for their current purposes
- Engage the Maskekosak Cultural Program, Elders and Members regarding the current and future needs for the Cultural Grounds and the activities that are held there
- Ensure that any development at or near the Cultural Grounds is complementary to current uses
- Continue to demonstrate ECN culture through development and built form including, but not limited to monuments, building design/ format and street layout

Actions

- Complete the Traditional Land Use and Occupancy Study for the reserve lands.
- Incorporate that traditional knowledge into the Integrated Land Use Plan through a formal Plan amendment.
- Consider developing and improving community access to significant local sites.
- Require that a Historical Resources Overview and, if required a Historical Resources Impact Assessment is prepared by the proponent for any development proposed on ECN lands.
- heritage resource inventory with statements of significance for key sites.
-





3.3 RESIDENTIAL

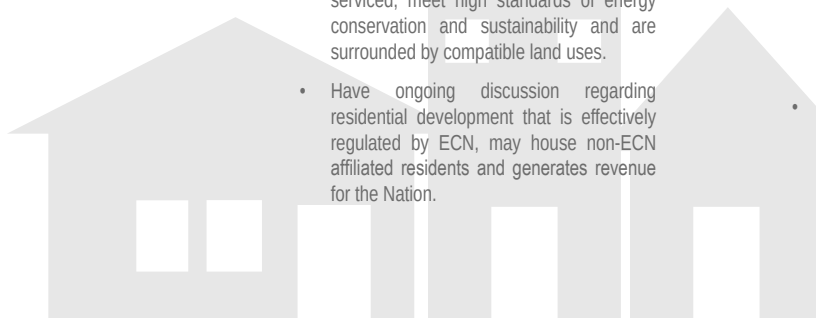
ECN will continue to develop housing and residential lands to support the Nation's growing population. It is anticipated that 50% of the housing constructed in the future will be developed to an urban standard, as Urban Residential, with piped water and sanitary services. It is anticipated that the remaining 50% will be developed as Rural Residential, with on-site servicing.

Goals

- Contribute to the continued success of the ECN Housing Authority.
- Collaborate to effectively locate, design, service and maintain a variety of housing for community members including provision of landscaping, parks, playgrounds, sidewalks and trails.
- Create walkable residential areas that reflect ECN's identity and culture, are fully serviced, meet high standards of energy conservation and sustainability and are surrounded by compatible land uses.
- Have ongoing discussion regarding residential development that is effectively regulated by ECN, may house non-ECN affiliated residents and generates revenue for the Nation.

Actions

- Locate, design and build a 50 unit apartment building
- Locate, design and build semi-detached housing including duplexes, fourplexes and townhouse style units
- Continue to build Non-Profit Housing on reserve (section 95), currently funded by Canada Mortgage and Housing Corporation
- Continue to encourage members to construct housing on reserve through the Ministerial Loan Guarantee (Section 10) and associated process
- Continue to maintain and renovate current Nation housing



Career Options:

- Carpenter
- Electrician
- Plumber



3.4 INSTITUTIONAL

The following uses are needed to accommodate the community growth of ECN. Lands are allocated for them on the Future Land Use Concept:

- Child Care Facilities
- Schools
- New or expanded cemetery

The following land uses were requested by the community during this project's initial community engagement:

- Cultural Centre
- Health Care Facility
- Recreation Centre

Development of these institutional land uses are anticipated to occur within the designated institutional land use areas, however specific sites have not been selected. The site specific location of these land uses should be discussed and analyzed at the Area Structure Plan stage based on population and need.

The following land uses were also requested by the community during the initial community engagement:

- Spray Park
- Skate Park
- Community Garden
- Library
- Youth Centre
- Emergency Services
- Group Home
- Healing Centre
- Skills and Employment Centre
- Men's/Women's Shelter
- Animal Shelter
- Retreat Centre

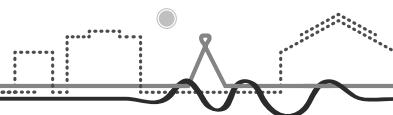
Land has not been allocated for these land uses. It is possible that some of the existing development could be redeveloped to accommodate these or that an amendment could be made to this Plan to use land allocated to another proposed land use will provide flexibility for the community in choosing the ultimate site.

Goals

- Develop and maintain community facilities and lands that contribute to the self-sufficiency, unity and prosperity of the Nation.
- Explore shared service delivery and partnerships where it is of benefit to the Nation.
- Support two-way sharing of analysis including work completed by ECN organizations and partners responsible for institutional development and operation with those responsible for land use to enable holistic decision making.
- Design community facilities in locations so that they can be safely accessed by all members using a variety of modes of transportation.
- Co-locate facilities to create multi-use facilities where possible.

Career Options:

- Nurse
- Recreation Coordinator
- Heritage Interpreter
- Librarian





Actions

- Design, construct and operate the proposed Elders Centre
- Develop and implement a Community Process to Locate, Program, Design, Build, Construct and Operate a ECN Cultural Centre
- Locate new institutional uses in the areas shown on Map 8 and in the manner described above.

3.5 INDUSTRIAL

Commercial and Industrial Use are seen as key areas of economic development for the nation. In the Future Land Use Concept (Map 8) it is expected that the existing industrial development along the north boundary of the reserve (lots 134 and 142) will expand along Highway 628. This area will predominantly be for higher impact, medium industrial uses.

Medium industrial uses typically conduct a part of their operations outside. However, any potential impacts, such as noise, smoke, dust, odour, heat, light, fumes, fire or explosive hazard, should not extend beyond the site boundaries. Furthermore, medium industrial should be separated from residential development by business industrial, light industrial, commercial uses or appropriate buffering.

In addition to this industrial area, future commercial/industrial lands are identified west of Highway 60 and as a buffer south of the other industrial lands. These commercial/industrial lands are expected to be business and light industrial uses. This means no nuisance is created outside, that the development is compatible with adjacent non-industrial areas, and can accommodate compatible non-industrial businesses. It can involve limited outdoor activities, such as loading and storage that are secondary to the main operation.

Goals

- Create an ECN and investment friendly environment on reserve
- Support collaboration between Nation and privately owned businesses on reserve where there are mutual interests
- Lease space and maintain ownership/control of land and businesses for the benefit of the Nation
- Facilitate business viability and success through market study, thorough business case and plan preparation and other tools in developing, locating, establishing and operating businesses
- Proactively identify and mitigate any potential land use conflicts

Actions

- Locate, design and develop space for industrial development as shown on Map 8.
- Prepare market studies, business cases and plans for ECN run business.
- Request that member businesses demonstrate feasibility, servicing and other requirements prior to start-up.
- Develop the planning, policy and design tools that provide the clarity and certainty required for investment and for ECN.
- Complete required land designation and leasing processes.

Career Options:

- Engineer
- Civil Engineering Technologist
- Site Inspector
- Construction Worker



3.6 COMMERCIAL

Future commercial land uses are anticipated to develop at strategic locations along major highways. To date, lands around the River Cree Resort and Casino have already seen some commercial development success and this is expected to expand more within this area as well as along Highway 60.

Local servicing commercial development is also anticipated within the Village Core area, to service residents living in this area.

Goals

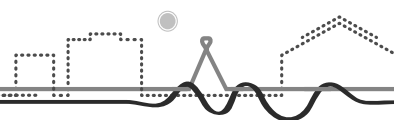
- Create an ECN and investment friendly environment on reserve.
- Support collaboration between the Nation and privately owned businesses on reserve where there are mutual interests.
- Lease space and maintain ownership/control of land and businesses for the benefit of the Nation.
- Facilitate business viability and success through market study, thorough business case and plan preparation and other tools in developing, locating, establishing and operating businesses.

Actions

- Locate, design and develop space for commercial uses as shown on the Future Land Use Concept.
- Prepare market studies, business cases and plans for ECN run business.
- Request that on-Reserve member businesses demonstrate feasibility, servicing and other requirements prior to start-up.
- Develop the planning, policy and design tools that provide the clarity and certainty required for investment and for ECN.
- Complete required land designation and leasing processes.
- Require a high standard of design for commercial development along major corridors, including but not limited to Whitemud Drive, Highway 60 and Garden Valley Road.

Career Options:

- Economist
- Architect
- Management Consultant
- Marketing Manager





Career Options:

- Property Manager
- Special Event Coordinator
- Retail Store Manager

3.7 MIXED USE

While there are no existing land uses at ECN that are defined as mixed use, three areas have been identified for this purpose on the Future Land Use Concept. Mixed Use development present a unique opportunity for the Nation and the corresponding Certificate of Possession holders. In particular, they:

- are typically a more efficient use of land than a single land use and could enable transit.
- can create a well-connected and walkable development that can be designed to create an experience for residents and customers.
- often differentiate development from regional competitors.

Goals

- To enable limited flexibility in selected areas of the reserve where a combination of land uses will benefit ECN and more detailed planning is needed to confirm the mixture of commercial, residential and other uses.

Actions

- Complete the Northeast Development Area Structure Plan including market study to determine the layout and specific land use mix in these areas of that section of the reserve.
- Create design guidelines that facilitate a cohesive and high quality development that can be a regional draw.
- Include these areas in a future land designation process prior to development.





4. Servicing

The following describes the current servicing context, concept and options for the ECN lands. A Master Servicing Plan was developed with ECN Leadership, Administration and Membership to create a long range servicing vision and examination of the community's short, medium and long term infrastructure needs.

The servicing goals and policies can be found after the context sections for water, sanitary sewer, stormwater management, transportation and shallow utilities.

4.1 WATER

The Northeast Development Area (NEDA) is serviced via a 300 mm water main which connects to EPCOR's 750 mm supply main in the Lewis Estates development area in west Edmonton. As shown in Map 9: Water Servicing, the 300 mm main fills an existing reservoir located south of the River Cree Resort & Casino and water is pumped from the reservoir to service the Casino and other developments. In July 2006, the ECDC, with the consent of EPCOR, assigned the water supply agreement to the Casino's ECN/Paragon Limited Partnership (EPLP). Currently, the agreement is for the provision of servicing to the Resort/Casino complex, Millennium subdivision and the 108/123 apartments. The current maximum supply limit from EPCOR to the Casino in the Master Servicing Agreement is set at 12.27 L/s (AECOM 2011) corresponding to an established annual quantity of 215 ML/yr in the year 2010.

Located in the west side of the Nation, ECN Village is handled via a separate system. At the time of preparation of this report, the raw water supply for the Village consisted of five shallow (production zone greater than 15 m below ground surface) aquifer wells. Raw water is pumped from the wells and held in a raw water tank before it is treated at the on-site water treatment plant. Post treatment, the water is stored in an underground reservoir until it enters the local distribution system. It was intended that the Village reservoir would serve as a source for rural areas in addition to the Village. However, the two ECN Public Works water trucks are currently filled at the Acheson Reservoir in Parkland County due to the lack of adequate treatment provided in the Village reservoir.

As indicated in the 2015 Context Summary Report, it is not feasible for future developments to connect to the existing Village system because of a number of deficiencies, which include the following:

- the aquifer is vulnerable to direct influence of surface water and may be contaminated
- the existing treatment plant is not suited to treat these types of contaminants posing a risk health to the community
- there are deficiencies with the size of the reservoir and its capacity to provide fire or domestic storage.

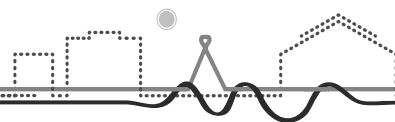
The feasibility level assessment considered various upgrade options including several treatment process modifications and the extension of service from either the City of Edmonton or Parkland County. This evaluation identified connection to the NEDA system and corresponding expansion of the existing agreement with EPCOR as the most viable and cost-effective choice.

As a result of the above, the Nation, is currently in the constructing a 300 mm transmission main to feed a new reservoir and pump station in the Village area from NEDA. New connections either east to the City or north to Parkland could serve as secondary feeds to service future, long-term phases and improve surety of supply. The Parkland water supply pipeline generally runs along the north side of Highway 16A and a possible connection could run south along Highway 60.

Servicing Concept

As with wastewater servicing, extending the existing system(s) from Edmonton via an expansion of the NEDA system will be the most feasible way to provide potable water to the ECN lands that are developing in the short- and medium-terms. Areas within and adjacent to the NEDA are expected to develop early on. These lands border the City of Edmonton and are already connected to the City system. Given this, it will be relatively straightforward to service near- term development here. However, the current servicing agreement will need to be expanded and infrastructure constraints will need to be assessed. The forthcoming Master Servicing Plan, Area Structure Plans and Master Servicing Agreement initiatives will investigate this.

It is also prudent to plan for a second connection from the CRPWSC transmission line for the long term. The provision of a secondary feed will improve surety of supply and further facilitate the development of lands along Highway 628 and/or in the northwest of the study area.





Initial discussions with CRPWSC indicate that the commission is not in favour of granting membership to any new entities. However, Parkland County is amenable to providing water to ECN as a customer and dialogue with the CRPWSC indicate that this would be the preferred supply option.

The County is currently carrying out a potable water study for Acheson and future services will be subject to further discussion around connection specifics, timing and costs. In addition, the County is considering a transmission main towards Devon along Highway 60; the timing of this main is currently unknown. It is recommended that ECN continue to engage CRPWSC, Parkland County and EPCOR to evaluate the viability of these water supply options for long term servicing

Another consideration is the poor water quality in the existing Village system. There are strong indications that the raw water supply is vulnerable to direct influence from surface water and the water treatment plant is not meeting current guidelines. Furthermore, a zone of influence analysis (AECOM 2012) determined that the groundwater in the aquifer beneath the sewage lagoon (including the area of continuous discharge) will start to be drawn toward the water supply wells. Due to the concerns of groundwater contamination and to provide a reliable source of potable water for the village, it is suggested that this facility be decommissioned as soon as construction of the NEDA feed and the new reservoir is completed. Infrastructure needs will be considered in conjunction with Economic Development initiatives. The development concept for ECN will consider a phased implementation which incorporates connection of the Village system within the early phases of development.

4.2 SANITARY

Existing System

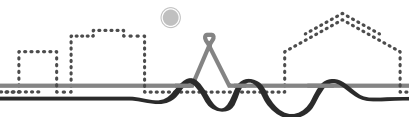
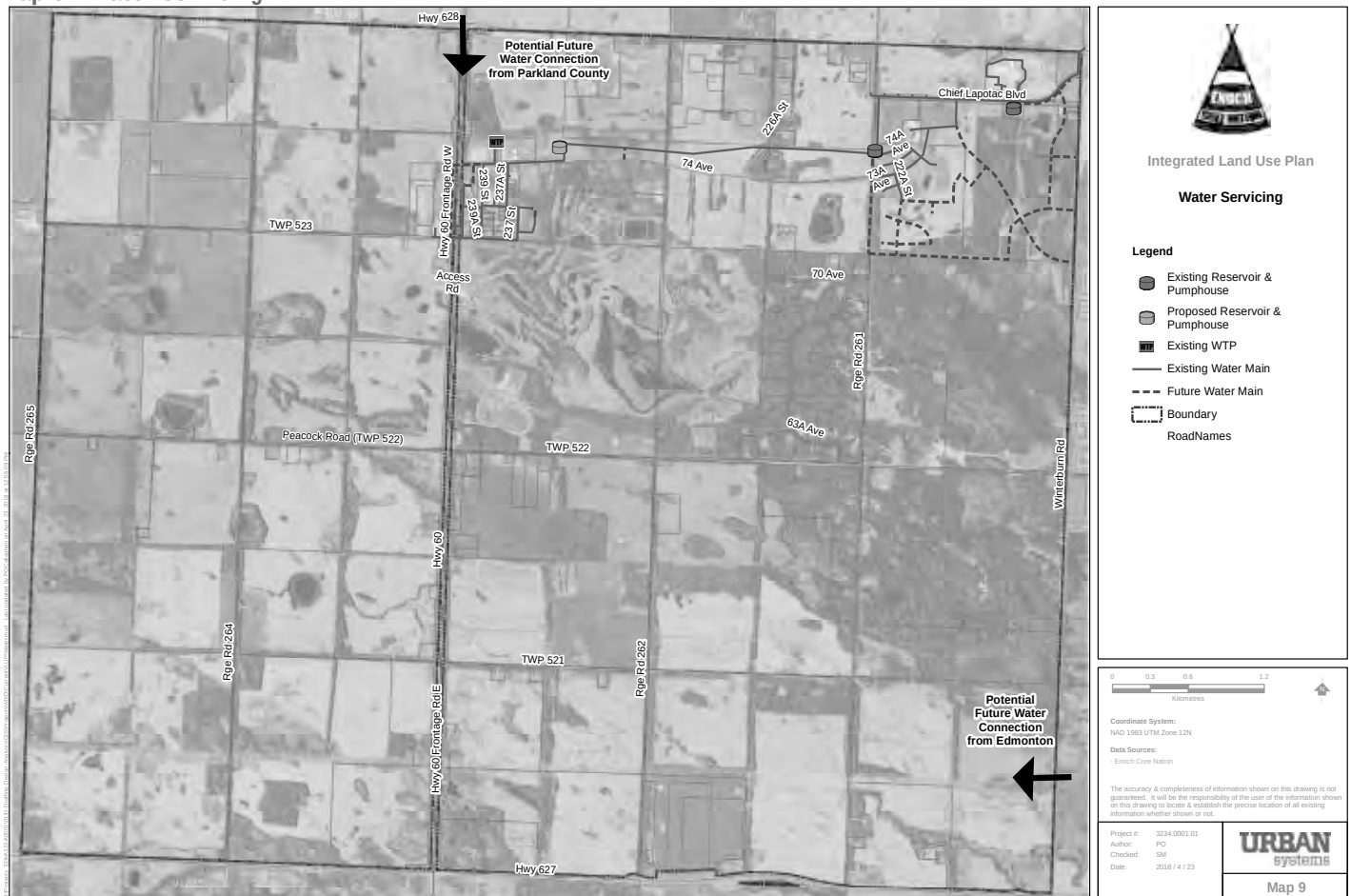
Developments within the Northeast Development Area (NEDA) are currently serviced by a sanitary system that flows by gravity to the existing lift station located south of Chief Lapotac Boulevard and the River Cree Resort & Casino (shown in Map 10). The sewage is then pumped via forcemain into the City of Edmonton sanitary sewer system. Under the current servicing agreement (M-355) with the City, a maximum peak daily flow of 60.0 L/s is permitted. This includes servicing of the Resort & Casino (initially serviced under Agreement M-214), residential developments for the "First Development Phase" (initially serviced under Agreement M-271), and commercial developments included within the "Second Development Phase".

The Village has its own collection system with sewage lagoon treatment. Rural residents either (1) use sewage holding tanks with truck haul to the Village lagoon; or (2) use septic tanks with mound systems.





Map 9: Water Servicing





Outlet Options

A recent assessment (AECOM 2012) indicated that the Village lagoon provides insufficient treatment for the service area. Its design capacity has been exceeded and it currently discharges untreated sewage into a nearby wetland area just north of the lagoon with ultimate drainage to Yekau Lake. Several options to address this deficiency have been explored including modifications to the current treatment process (both mechanical treatment and an aerated lagoon were considered). The viability of these options will be evaluated as part of the Master Servicing Plan. As the lagoon is currently at capacity servicing existing lands, and operating conditions already present a significant environmental and public health risk, the existing lagoon cannot service existing lands let alone additional lands.

The current Servicing Agreement with the City of Edmonton facilitates wastewater discharge to the City system but limits the service area to designated lands within the NEDA. Future expansion of this system will require that additional discharge capacity be secured through negotiations with the City, but the City has indicated that it is unlikely that additional capacity can be provided.

To comply with the current Servicing Agreement with the City, wastewater must be stored when flows exceed the agreement upon discharge rate of 60 L/s. In light of the storage and pumping requirements, multiple connections to the City system are not anticipated unless (1) flows can be accommodated within a gravity system; or (2) a second connection is required due to capacity constraints. The southeast part of the Nation is the only area where flows could potentially be accommodated within a City- owned gravity system. If desired, this option should be explored as early as possible because infrastructure within the Edgemont neighbourhood will need to be oversized to facilitate any additional flow.

The Alberta Capital Region Wastewater Commission (ACRWC) represents another potential outlet option. The Commission operates a sewage transmission line that runs north of Highway 16, approximately 6.4 kilometers from the Nation. Adjacent to the Nation, Acheson Industrial Area currently discharges to this line via two trunks. The Acheson Trunk is a gravity sewer that runs in the Range Road 264 road allowance and the Bevington Road Trunk is a gravity sewer in the Range Road 262 road allowance.

Potential connection to the ACRWC system would require the construction of a forcemain to:

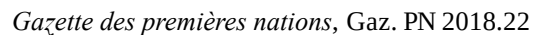
1. Connect to the Acheson system (~2.4 km distance to Acheson Trunk and ~3.5 km distance to Bevington Road Trunk from Nation boundary); or
2. Connect directly into the ACRWC line (~6.4 km distance from Nation boundary)

The commission has also indicated that wet weather flow storage will need to be provided within the nation, as their line does not have enough capacity to handle wet weather flow

Servicing Concept

It will be most practical and cost-effective to service new development in the ECN lands via extension of the existing system(s). Both the City of Edmonton system (currently servicing the NEDA) and the Acheson system represent viable outlets. However, because of natural topography, a gravity system will not be feasible; forcemains will be required to discharge sewage either east to the City outlet or north to Acheson.

Due to infrastructure in the NEDA and the existing MSA, discharge to the City outlet is the obvious choice for near term Development of this area. Further, lands in or adjacent to the NEDA are the most cost-effective to service and are expected to develop first. For the Village, remediation and possible expansion of the existing Lagoon must be addressed immediately to allow for servicing



Map 10: Sanitary Servicing

Potential Future Sanitary Connection to ARCWC

Existing Lagoon Short Term Upgrades Required

Potential Future Sanitary Connection to Edmonton

Legend:

- Future Lift Station
- Existing Lift Station
- Existing Gravity Main
- Future Gravity Main
- Existing Forcemain
- Future Forcemain
- Boundary

Scale: 0 0.5 1.0 1.5 Kilometres

Coordinate System: NAD 1983 UTM Zone 12N

Data Sources: Enrich Creek Station

Project Information:

Project #:	234.000.01
Author:	PO
Checked:	SM
Date:	2018 / 4 / 24

URBAN systems

Map 10



of new developments. However, future sanitary sewer discharge to the ACRWC transmission main is another potential servicing opportunity for subsequent phases of development bordering Highway 628 or in the northwest part of the Nation. Preliminary discussions with ACRWC and the County indicate that there are several options as discussed in the Context Summary Report.

There are advantages and disadvantages to each of these options relating to costs (capital, operations and maintenance, administration), autonomy, and timing. Initial discussions with Parkland County indicate that the County is amenable to exploring cost-sharing options. While Acheson's east sewer line (Bevington Road Trunk) is adequate for the County's growth needs, the west sewer line (Acheson Trunk) will need to be upgraded to facilitate future development in the South Acheson Industrial Area. Further discussion with both ACRWC and the County is recommended to assess each party's long term needs, clarify system capacity constraints and explore opportunities and constraints (timing, capital requirements, etc.) cost-sharing. Continuing this dialogue will be integral to determining which option is the best fit for the ECN. Long term wastewater servicing through the use of alternative re-use technologies will also be explored as options for self-reliance or reduction of sewage volumes being pumped to neighbouring systems.

Another phasing consideration is the lagoon system which underservices the existing community. There are environmental and public health concerns associated with its performance and there is potential to address this in conjunction with economic development initiatives. The development concept for ECN will consider a phased implementation which extends service to the Village system within the early phases of development.

4.3 STORMWATER

Existing Drainage

The ECN is located in the upper reaches of the Strawberry Sub-watershed in the North Saskatchewan River Watershed. The area is composed of typical prairie parkland with much of the land currently used for agriculture. As shown in Map 11: PreDevelopment Drainage, there is little topographical relief and drainage is not well defined. Runoff collects in various wetlands which are connected via poorly defined overflow channels.

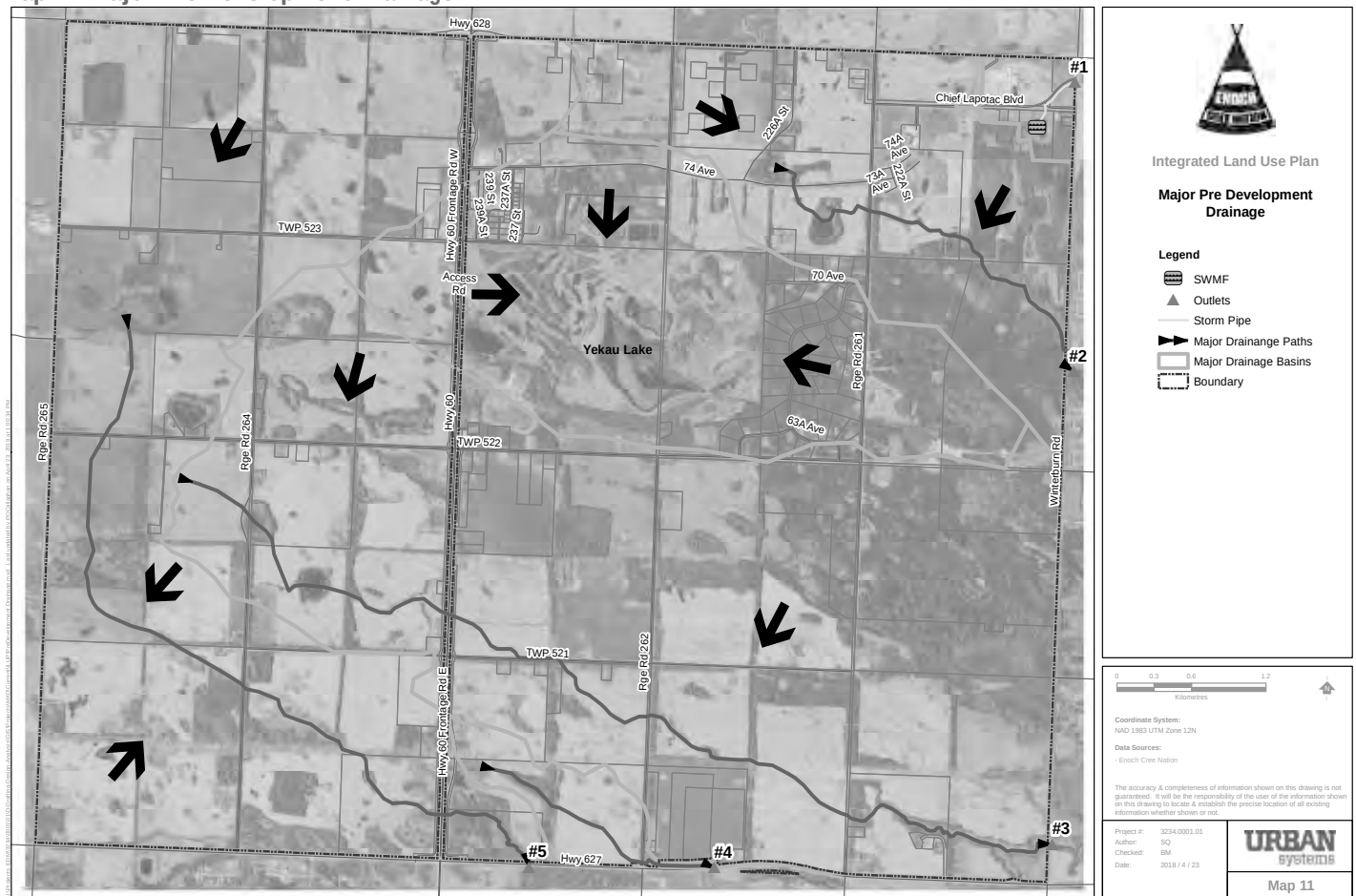
The overall area contains several distinct sub-basins:

- Yekau Lake, lies in an isolated basin near the center of the study area. It has a relatively small contributing basin with no clearly defined inlet or outlet.
- The northeastern portion of the Nation (comprising approximately 688 Ha) discharges east toward the City of Edmonton. An existing SWMF currently services the Casino lands. This SWMF pumps out via forcemain to the City of Edmonton at a maximum allowable rate of 2 L/s/ha.
- The northwest and southern sub-basins discharge to Wedgewood Creek via several overland channels.

Because of its location and topography, the ECN receives relatively little drainage from off-site. Areas north of Highway 628 are located within the Acheson Industrial Area which drains northward (Sturgeon River Sub-watershed). However, agricultural lands (~2165 Ha) west of the boundary do discharge to ECN lands and will need to be considered.



Map 11: Major Pre Development Drainage





Map 12: Major Post Development Drainage





Stormwater Management Objectives

Altering the natural landscape to facilitate urban development increases site imperviousness and increases the volume and intensity of stormwater runoff. Stormwater management practices serve to protect downstream systems from flooding, erosion, sedimentation and environmental harm. For ECN, stormwater management practices will need to support the key stormwater objectives:

- Respect and adhere to existing drainage as much as possible. This includes post-development basin delineation, identification and maintenance of drainage courses and preservation of wetlands.
- Control discharges to pre-development rates and volumes.
- Approximately 2165 ha of offsite land discharges eastward on to ECN lands. Constructed stormwater infrastructure will need to accommodate this discharge at predevelopment rates.
- Utilize green infrastructure to reduce stormwater runoff and enhance stormwater quality. This should include on-lot source control practices (e.g. rainwater collection, absorbent landscaping, bioretention, minimal use of fertilizers/pesticides/herbicides) and larger scale green infrastructure within the public ROWs (e.g. constructed wetlands, naturalized

channels, permeable pavement). Selection and implementation of suitable green infrastructure elements throughout the area will be critical to preserving the existing wetlands and maintaining overall watershed health.

- Avoid or minimize the use of piped infrastructure for stormwater servicing, particularly in the Village area, where current practices consist of overland drainage only. Avoid additional discharge to the City of Edmonton's stormwater system due to prohibitive costs.
- Size facilities and infrastructure to provide adequate flood protection.
- Plan a stormwater management approach that aids in recharging Yekau Lake.
- Protect and preserve riparian areas.
- Implement appropriate erosion mitigation works.

In addition, the feasibility of stormwater re-use applications will be evaluated and determined based on the needs of downstream users and the financial constraints associated with re-use infrastructure.

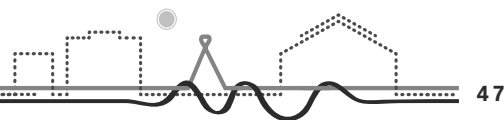
Outlet Options

As can be seen in Maps 11 and 12, there are a number of potential outlets for stormwater discharge from ECN. The landscape slopes gently towards the southeast with several discharge points on the eastern boundary (Winterburn Road) and southern boundary (Highway 627) of the study area. Along Winterburn Road, there are three defined outlets. These include (1) an existing storm main that pumps out to the City of Edmonton system; (2) an overland channel which discharges to the City of Edmonton from the northeast basin; and (3) an overland channel that discharges to Wedgewood Creek from the southeast basin. Along Highway 627, there are also several defined outlets. These include two overland channels (labeled 4, and 5 Map 11) which discharge to Wedgewood Creek.

Servicing Challenges

There are several significant challenges associated with provision of stormwater servicing to ECN. First, the area is characterized by flat topography which is challenging to drain. In addition, the potential outlets (highlighted above) are relatively shallow, making gravity sewers either impractical or impossible for much of the development area.

In addition, the existing drainage is poorly aligned with anticipated development phasing. The lands within or adjacent to the NEDA are likely to develop first but any additional discharge to the City of Edmonton sewer system will need





to be negotiated and included within a revised Master Servicing Agreement. While this alone is not a major barrier, discharge to the City system is likely to require stormwater pumping which will be costly to implement on an ongoing basis.

The Master Servicing Plan includes proposals for a number of alternatives to manage stormwater in the NEDA area, including the construction of an evaporation pond or pumping to Yekau lake. Even though these options are intended for long-term implementation, they do provide a long-term solution to the issue of pumping towards the City, while helping with the potential recharge of Yekau Lake.

The northwest portion of the Nation represents another key phasing challenge. If the post-development drainage paths roughly correspond with existing drainage routes, it will be challenging to service lands at the upper extent of the basin. While lands in the northwest (i.e. bordering Highway 628) have potential to develop in the near to medium term, the downstream conveyance system would need to be completed before these areas could drain efficiently. At the same time, the lack of topographic relief and viable outlets makes stormwater re-use a more attractive option.

Overview

A stormwater management plan that incorporates wetlands and naturalized drainage channels throughout the area would make best use of the existing natural and topographical features. For ECN, the primary overflow routes could be converted to vegetated drainage channels that conduct runoff towards Yekau Lake.. Further, this concept favours the use of vegetated swales as the primary means of stormwater conveyance throughout the area (i.e. in lieu of a traditional urban cross section with storm sewer, curb and gutter). This drainage concept has several distinct benefits:

1. It parallels the natural drainage regime.
2. It helps protect riparian areas and important wildlife habitat.
3. Vegetated channels serve to minimize erosion, enhance runoff quality and mitigate flood risk.
4. The use of overland conveyance is a cost-effective means of providing stormwater servicing. This circumvents stormwater pumping which would represent a major operational expense on a permanent basis.

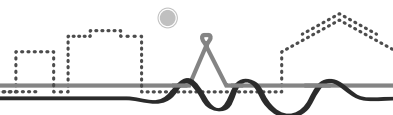
Facilitating Near Term Development

To support development along Winterburn Road and Highway 628 in the near term and address the servicing challenges outlined previously, several measures are proposed. Where feasible, lands within the northern part of the nation (see Map 10) will be routed towards Yekau Lake. This will necessitate the construction and/or enhancement of drainage channels both into and out of the Yekau Lake complex. However, this drainage concept supports a logical development phasing and reduces the amount of pumping which might otherwise be required.

Furthermore, it may be possible to defer some of these works pending an assessment of water reuse potential and flood risk tolerance. For example, if stormwater runoff can be used for irrigation, some of the conveyance works to the lake could be deferred. Conversely, if flood risk is shown to be relatively low, the Nation may choose to accept the liability of paying for potential damage (i.e. crop loss) rather than complete all of the proposed channel construction.



Grade 5 Community Engagement





Map 13: Transportation Network





4.4 TRANSPORTATION

As indicated in the Context Summary Report and as shown on Map 13, ECN is bordered by Highway 628 (Whitemud Drive) to the north, Highway 627 to the south, Range Road 265 in Parkland County to the west, and 215 Street (Winterburn Road) in Edmonton to the east. Highway 60 runs north-south and bisects the ECN lands. The following provides a description of the regional transportation network and planned upgrades as of the date of this report.

Highway 628 has an annual average daily traffic (AADT) of approximately 6,500 vehicles per day in the vicinity of the ECN lands. It is currently an unimproved two lane roadway with a cold mix surface between 215 Street and Highway 60 and a gravel surface west of Highway 60. This section of Highway 628 has a posted speed of 80 km/h. The intersection with Winterburn Road is signalized and the intersections with Highway 60 and Range Road 265 are currently stop controlled. There are a number of private accesses directly onto Highway 628.

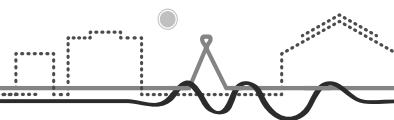
Highway 628 between Anthony Henday Drive and Highway 60 is planned for upgrading to a six lane freeway cross section, with a posted speed of 100 km/h and interchanges at the 231 Street and Highway 60 intersections

Alberta Transportation mandates full access control on freeways, prohibiting at grade intersections. Local access to freeways is restricted within 3km of an existing or future interchange and prohibited within 1.6km of a freeway interchange. Development access is typically permitted greater than 1.6km away from an existing or future interchange provided the development is served by one way highway exit and entrance ramps. These developments may also be serviced by a two way service road providing the service road access is off an adjacent roadway, not off the highway. From Highway 60, west to Stony Plain, Highway 628 will be upgraded to a four lane expressway standard. Development access is generally limited to right-in right-out access off of an expressway. All directional access is restricted to the minor roadway. Highway access will be removed at Range Road 262 (Pinchbeck Road) with the old alignment of Highway 628 kept as a service road to provide access to the ECN lands.

Planning has been completed for the portion of Highway 628 between Anthony Henday Drive and Highway 60, but the construction is currently outside of AT's three year construction program. Planning of the first stage of upgrade from Highway 60 west to Highway 779 has been completed and includes widening, realignment, and access relocation / consolidation. Design and land purchase for this section is currently underway but the construction is currently outside of AT's three year construction program. The City of Edmonton's long term traffic model indicates that the construction of the interchange at 231

Street will not be warranted until after the year 2020. Development adjacent to Highway 628 (whether by ECN, Edmonton, Parkland County, or a developer) will require an assessment of the traffic volumes expected to be generated and whether improvements will be triggered by these developments. Through the servicing agreement dated August 6, 2009, ECN has committed to contribute towards the total cost of future construction of one lane of Highway 628 (Whitemud Drive) between 215 Street and 231 Street, estimated at \$3,900,000.

Highway 60 has an AADT of approximately 11,000 vehicles per day. Alberta Transportation had previously identified Highway 60 as a possible location for the future Edmonton Regional Ring Road. In recent conversations with AT, it has been indicated that this is no longer the case, and that the future Ring Road will be located further west, outside of ECN's lands, pending further review by the Province. The relocation of the Regional Ring Road generally means that traffic volumes on Highway 60 will remain lower over the long term, resulting in a lower standard of roadway and less stringent access management requirements imposed by AT. Given this information, it has been assumed that Highway 60 will remain a major arterial standard roadway in the short and medium term, with existing at-grade intersections remaining at the current locations. Additional at-grade intersections would be at the discretion of AT on a case-by-case basis. The parcels of land adjacent to Highway 60 will continue to be serviced by the existing accesses and service roads.





Highway 627 has an AADT of approximately 6,200 vehicles per day. It is a two lane undivided paved highway with a posted speed of 100km/h and signals at the intersection of Highway 60. The intersection of 215 Street is stop controlled in the northbound/southbound directions and the Highway turns into 23 Avenue within Edmonton City limits, east of 215 Street. There is no direct connection to Anthony Henday drive or the City of Edmonton from Highway 627.

215 Street (Winterburn Road) is a two lane undivided paved arterial roadway with a posted speed of 60km/h. It primarily provides access to the residential neighbourhoods in the City of Edmonton bordering the ECN lands, as well as to the River Cree Resort and the Costco development and future commercial development to the west. Existing accesses onto 215 Street include the Costco access and 45 Avenue, with future access at 69 and 62 Avenue, which have not yet been constructed. 62 Avenue could be an important connection from ECN at 215 Street to the Anthony Henday and Callingwood Road/west Edmonton.

The key connection to ECN is Lessard Road which is an Anthony Henday Interchange and connects into west Edmonton. 45 Avenue and two other to be named collector roads provide access to 215 Street. The Nation has mandated that the Sand Hills area immediately west of 215 Street between 35 Avenue and 62 Avenue is an area of historical and environmental significance and is to be protected from development. They

have therefore determined that they will not build a connection at the Lessard Road / 215 Street intersection and will plan for a future arterial east-west connection to 35 Avenue instead.

Existing Servicing Agreements outline triggers for the construction of upgrades to 215 Street and Whitemud Drive and the responsibility of ECN for contributing a proportionate share of the cost of the capital improvements associated with the development. Specifically, the agreement states that ECN will bear the cost of a traffic study by an independent consultant when peak hour two-way development traffic volumes exceed 1,000 vehicles/hour on Whitemud Drive or 215 Street. The agreement also states that the cost for installation of traffic signals at the Chief Lapotac Boulevard / 215 Street intersection will be shared proportionately when peak traffic volumes reach 1,300 vehicles/hour and additional capital improvements will be required (and cost shared) once peak traffic volumes reach 1,971 vehicles per hour. A Traffic Impact Assessment (TIA) was conducted in March 2014 for the Northeast Development Area to quantify the traffic impacts of expected development adjacent to the 215 Street / Whitemud Drive intersection by ECN and adjacent developers. The study estimated that the ECN commercial development would include a bank, office buildings, a fast food restaurant, a gas bar with convenience store, retail centres, 231 apartment units, and 46 residential lots. Additionally, the Granville development to the east and the Rosenthal development to the

north, within the City of Edmonton are expected to be completed, with approximately 1,560 residential units and 6.5 ha of commercial development. The TIA results indicated that the 215 Street / Chief Lapotac Boulevard intersection fails under existing traffic conditions and requires signalization. The Whitemud Drive / 215 Street intersection will require modifications to the signal phase and timing length to accommodate the estimated development traffic.

ECN is currently planning to construct Chief Lapotac Boulevard between the existing limit of the roadway at the River Cree Casino and Range Road 261 to a two-lane gravel standard to enhance access to the apartment units in the area as well as provide a connection between the NEDA area and the Village. This will also serve as a secondary emergency access. It is anticipated that Chief Lapotac Boulevard will eventually be upgraded to a four-lane paved arterial standard and will serve as a major east-west connector within the ECN lands.

The Edmonton Metropolitan Region Board's Capital Region Intermunicipal Transit Network Plan, published in 2009, outlines a framework for the development and implementation of a public transit network for the Capital Region. An intermunicipal bus route between Edmonton and Stony Plain along Highway 628 is identified in the plan's long term network, as is a potential LRT connection to the west boundary of the City of Edmonton and a Park and Ride Lot near



Anthony Henday Drive and Whitemud Drive. The Edmonton Transit System (ETS) operates transit service to the Edmonton neighborhoods adjacent to ECN, including Rosenthal and Suder Greens north of Whitemud Drive and Glastonbury east of 215 Street. There is an existing transit centre and park and ride lot at Lewis Farms, on Webber Green drive west of Anthony Henday Drive. There is not currently a transit route along 215 Street adjacent to the ECN lands but there is an opportunity to discuss shared services with ETS if development occurs along 215 Street and the potential ridership demand warrants this service. ETS currently provides regional transit service to Fort Saskatchewan, Edmonton Garrison, and Spruce Grove, while St. Albert, Strathcona County, and Leduc operate their own local bus services with commuter bus service to and from Edmonton.

In general, there is extensive development ongoing and expected within ECN and the surrounding municipalities. Some responsibility for the pressures placed on the existing roadway network and the cost of future upgrades can be attributed to each neighbouring development. As development in the area occurs, the affected road

authority will require a TIA or similar traffic study to quantify the effects of the increased traffic generated by the development on the surrounding road network. A cost sharing framework should be developed to determine each municipality / developers share of the financial responsibility for funding upgrades to the offsite roadway infrastructure. The development of the ECN lands should include a well-planned roadway network consisting of arterial, collector, and local roadways that balance the need to move people and goods throughout the community with the need to access the developments and the surrounding roadway network.

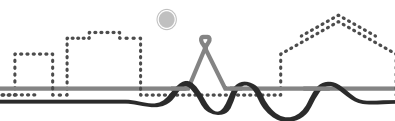
4.5 SHALLOW UTILITIES

ECN is within the following shallow utility service areas:

- Electricity – Fortis Alberta
- Natural Gas – ATCO
- Telecommunications – Telus

Service capacity and required upgrades should continue to be discussed with the utility providers early on as specific development projects move forward.

There may also be an opportunity for ECN Utilities Ltd to expand its service offerings and potentially provide and charge for some of the proposed utilities on reserve in the future. This should be investigated, but is beyond the scope of this report.





Servicing Goals (Water, Sewer, Stormwater, Transportation, Utilities)

- Establish a long term servicing vision and use that vision to guide infrastructure decision making and investment
- Plan, design, build, operate and maintain ECN infrastructure that contributes to the self-sufficiency, unity and prosperity of the Nation
- Create a well-planned roadway network consisting of arterial, collector, and local roadways that balance the need to move people and goods throughout the community with the need to access the developments and the surrounding roadway network.

- Develop cost sharing frameworks and tools to fairly allocate the cost of on-site and off-site infrastructure improvements including collecting monies for the financing of infrastructure capital projects to ensure financial viability of future development and infrastructure requirements.
- Develop and maintain relationships with infrastructure service providers, including EPCOR, City of Edmonton, Parkland County and the surrounding regional service commissions.
- Renegotiate current agreements with service providers into a Master Servicing Agreement that accurately and fairly represents ECN and assigns obligations accordingly.
- Determine levels of service for water, sanitary, stormwater and transportation infrastructure.
- Integrate the results of the Master Servicing Plan into the ILUP once the MSPs are complete.
- Require that a Traffic Impact Assessment be prepared for any development proposed for ECN lands, unless determined otherwise by Council.
- Develop EUL processes and tools to manage ECN's infrastructure.



Servicing Actions

- Development proposals on ECN lands must be submitted to Administration for review based on infrastructure provision. This information will be evaluated and recommendations made to Council for a decision.
- Develop and implement an Asset Management Plan that facilitates informed decision-making that considers current and future needs, manages risks and opportunities, and makes the best use of resources.



5. Implementation and Action Plan

As indicated above, the ILUP is one of the first steps in the coordination of community planning, growth and economic development of ECN. The work associated with implementing the Plan and achieving the Nation's goals has just begun. The collective efforts of ECN Leadership, Membership and Administration are essential to the continued success of the planning process.

This success includes:

- prioritizing, resourcing and achieving the actions identified above
- relying on the Plan as a reference and a guide as ECN continues to move toward self-sufficiency, unity and prosperity
- communicating and engaging with individuals and organizations within and around ECN to share plans and advance initiatives

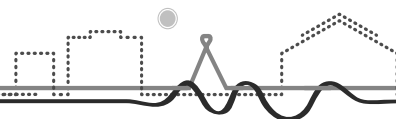
The ECN ILUP is a living document that needs review and revision over time. It is anticipated that the Vision, Mission, Values and Guiding Principles of ECN and the ILUP will be consistent over time. It is also anticipated that the specifics of how the community reaches its goals could change considerably. This review and revision should be a community process that looks at the successes and challenges of decisions, actions and progress to that point. The intent is that the community can then make the adjustments and improvements needed to continue to move forward.

Immediate next steps include completing more detailed planning in the form of Area Structure Plans for development areas beginning with the Northeast Development and Village areas. As shown on Map 14, these areas are identified as Phase 1 and 2 respectively. As those near completion, it is expected that the other areas will be planned in more detail and begin to develop.

In 2017, it is proposed that an ECN Zoning Bylaw and Development Policy and Procedures Manual be developed. These will provide the development standards and steps that all parties will be required to follow as they develop on ECN lands. Significant community consultation will take place as the tools are prepared.

Fireside chats (small group community discussions) were held in February 2016. Some of the comments included:

- Build business on the outskirts of ECN, eg. Highway 60
- Proper clean-up of oil wells
- landmarks on perimeter of nation.





6. Summary of Actions

Land Use

- The following actions apply to all of the Enoch lands. Appropriately addressing contaminated sites and soils and facilitating sustainable development are nation priorities
 - Prior to proposed development, identify and properly remove hazardous materials and contaminated soils
 - As oil and gas leases in Enoch approach end-of-life, Phase 1 and Phase 2 Environmental Site Assessments should be conducted for each lease/ pipeline and the typical reclamation certificate process should be followed to ensure reclamation to equivalent land capability and future land use.
 - Locate reclaimed well sites for protection of human health and safety since the cut-and-capped wells are hidden below ground and may pose a hazard.
 - Engage with Certificate of Possession and Certificate of Occupation Holders to understand their future plans, potential servicing needs and how that interrelates with the Nation's plans.
 - Create Enoch specific sustainable development guidelines.

Conservation Area

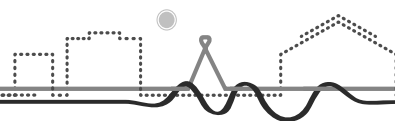
- Prepare an Environmental Management Plan for the Enoch reserve lands
- Prepare a Conservation and Enhancement Plan for the Sand Hills that emphasizes conversation and enhancing of cultural and recreational uses as defined by ECN.
- Avoid development in wetland/riparian habitats. Where development of woodland, wetland/riparian areas is unavoidable, incorporate native trees and vegetation into the re-vegetation plan, wherever possible.
- Classify any wetlands located within 50 m of a proposed development and apply the Wetland Mitigation Decision Framework as necessary.
- Any development proposed within the 50 m of any body of water should be assessed by a qualified environmental professional to determine an appropriate setback. This includes the unnamed streams, fens, marshes and open water.
- Complete a Parks, Open Space and Trails Master Plan that focuses on both village needs and opportunities as well as the opportunity to connect all areas of the Enoch lands.
- Develop land management policies, procedures and practices associated with the former Yekau Lake Practice Bombing Range while, and until, the claim is resolved to the Nation's satisfaction.

Cultural

- Complete the Traditional Land Use and Occupancy Study for the reserve lands
- Incorporate that traditional knowledge into the Integrated Land Use Plan through a formal Plan amendment
- Consider developing and improving community access to significant local sites
- Require that a Historical Resources Overview and, if required a Historical Resources Impact Assessment is prepared by the proponent for any development proposed on Enoch lands.
- heritage resource inventory with statements of significance for key sites

Residential

- Locate, design and build a 50 unit apartment building
- Locate, design and build semi-detached housing including duplexes, fourplexes and townhouse style units
- Continue to build Non-Profit Housing on reserve (section 95), currently funded by Canada Mortgage and Housing Corporation
- Continue to encourage members to construct housing on reserve through the Ministerial Loan Guarantee (Section 10) and associated process
- Continue to maintain and renovate current Nation housing





Institutional

- Design, Construct and Operate the proposed Elders Centre
- Develop and Implement a Community Process to Locate, Program, Design, Build, Construct and Operate an ECN Cultural Centre
- Locate new institutional uses in the areas shown on the Future Land Use Concept and in the manner described above.

Commercial

- Locate, design and develop space for commercial uses as shown on the Future Land Use Concept.
- Prepare market studies, business cases and plans for ECN run business.
- Request that on-Reserve member businesses demonstrate feasibility, servicing and other requirements prior to start-up.
- Develop the planning, policy and design tools that provide the clarity and certainty required for investment and for ECN.
- Complete required land designation and leasing processes.
- Require a high standard of design for commercial development along major corridors, including but not limited to Whitemud Drive, Highway 60 and Garden Valley Road.

Mixed Use

- Complete the Northeast Development Area Structure Plan including market study to determine the layout and specific land use mix in these areas of that section of the reserve
- Create design guidelines that facilitate a cohesive and high quality development that can be a regional draw
- Include these areas in a future Land Designation process prior to development

Industrial

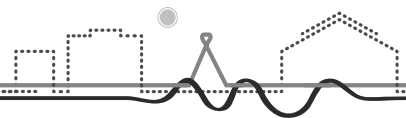
- Locate, design and develop space for industrial development as shown on the Future Land Use Concept
- Prepare market studies, business cases and plans for ECN run business
- Request that member businesses demonstrate feasibility, servicing and other requirements prior to start-up
- Develop the planning, policy and design tools that provide the clarity and certainty required for investment and for ECN
- Complete required land designation and leasing processes

Servicing

- Development proposals on ECN lands must be submitted to Administration for review based on infrastructure provision. This information will be evaluated and recommendations made to Council for a decision.
- Develop and implement an Asset Management Plan that facilitates informed decision-making that considers current and future needs, manages risks and opportunities, and makes the best use of resources.
- Develop cost sharing frameworks and tools to fairly allocate the cost of on-site and off-site infrastructure improvements including collecting monies for the financing of infrastructure capital projects to ensure financial viability of future development and infrastructure requirements.
- Develop and maintain relationships with infrastructure service providers, including EPCOR, City of Edmonton, Parkland County and the surrounding regional service commissions.



- Renegotiate current agreements with service providers into a Master Servicing Agreement that accurately and fairly represents ECN and assigns obligations accordingly.
- Determine levels of service for water, sanitary, stormwater and transportation infrastructure.
- Integrate the results of the Master Servicing Plan into the ILUP once the MSPs are complete.
- Require that a Traffic Impact Assessment be prepared for any development proposed for ECN lands, unless determined otherwise by Council.
- Develop EUL processes and tools to manage ECN's infrastructure.







Enoch Cree Nation
Integrated Land Use Plan Bylaw

PENALTY:

ANY PERSON WHO FAILS OR REFUSES TO COMPLY with this Bylaw commits an offence punishable on summary conviction and may be arrested in accordance with s. 495(2) of the Criminal Code (Canada) and is subject to a fine not exceeding \$1,000.00 or imprisonment for a term not exceeding thirty (30) days, or both for having committed an offence.

IN THE EVENT any person fails or refuses to comply with this Bylaw, the Enoch Cree Nation shall be entitled to the granting of equitable relief (including without limitation injunctive relief & specific performance) from any Court of competent jurisdiction concerning any threatened or actual breach of the provisions of this Bylaw.

AMENDMENTS:

Historical amendments to this Bylaw:

Date Of Amendment:	Section to Be Amended:	Amendment:

Enoch Cree Nation



Enoch Cree Nation
Integrated Land Use Plan Bylaw

THIS BYLAW IS HEREBY enacted at a duly convened meeting of the Council of the Enoch Cree Nation this 26th day of April, 2018.

Signed by the following members of Council:



Chief William Morin



(Councillor)
Kelly Morin

(Councillor)
Shane Morin

(Councillor)
Lyle Morin



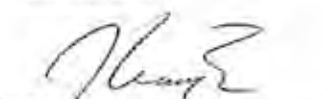
(Councillor)
Lorna Morin

(Councillor)
Nola Wanuch



(Councillor)
Michelle Wilsdon

(Councillor)
John Thomas



(Councillor)
Shane Peacock



(Councillor)
Amanda Morin

being the majority of those members of the Council of the Enoch Cree Nation present at a duly called meeting of the Council.



ENOCH CREE NATION SUBDIVISION, DEVELOPMENT AND SERVICING BYLAW NO. 2018-01



Enoch Cree Nation
PO Box 29
Enoch, AB, T7X 3Y3
Tel: 780 470 4505
enochnation.ca



Enoch Cree Nation
Subdivision, Development and Servicing Bylaw

ENOCH CREE NATION
Subdivision, Development and Servicing Bylaw No. 2018-01

PREAMBLE

WHEREAS the Enoch Cree Nation has inherent aboriginal and Treaty rights and authority to govern relations among its members and between the Enoch Cree Nation and other governments.

AND WHEREAS the Enoch Cree Nation people are the Maskêkosak nehiyowak, proud and avowing of our language, tradition and history, passed from ancestors, to those of today, for the benefit of Maskekosihek iynowak oti nikanihk.

AND WHEREAS the aboriginal and Treaty right of the Enoch Cree Nation to govern itself was recognized and affirmed in Treaty No. 6 entered into on September 28, 1877 between Her Majesty the Queen and the Enoch Cree Nation and confirmed by section 35 of the *Constitution Act*, 1982.

AND WHEREAS in accordance with the September 13, 2007 UN Declaration on the Rights of Indigenous Peoples, Enoch Cree Nation members have the right to participate in decision-making in matters which would affect their rights, through representatives chosen by themselves in accordance with their procedures, as well as to maintain and develop their in decisions making institutions.

AND WHEREAS in accordance with the September 13, 2007 UN Declaration on the Rights of Indigenous Peoples, Enoch Cree Nation members have the right to own, use, develop and control lands, territories and resources they possess by reason of traditional ownership or use as well as those they have otherwise acquired.

AND WHEREAS the Enoch Cree Nation has historically managed its lands and resources according to traditional laws and its inherent right of self-government, which includes the right to designate, allocate and assign lands for different purposes and to regulate use of Enoch Cree Land.

AND WHEREAS the Enoch Cree Nation Council also has the power under section 81(1)(g) of the *Indian Act* to make bylaws not inconsistent with the *Indian Act* or with any regulation made by the Governor in Council or the Minister, for the dividing of Enoch Cree Land or a portion thereof into zones and the prohibition of the construction or maintenance of any class of buildings or the carrying on of any class of business, trade or calling in any zone.

AND WHEREAS the Enoch Cree Nation Council also has the power under section 81(1)(h) of the *Indian Act* to make bylaws not inconsistent with the *Indian Act* or with any regulation for the construction, repair and use of buildings whether owned by the Enoch Cree Nation or by individual members of the Enoch Cree Nation:

21



Enoch Cree Nation
Subdivision, Development and Servicing Bylaw

AND WHEREAS it is considered necessary for the interests and integrity of the Enoch Cree Nation to adopt a *Subdivision, Development and Servicing Bylaw* as a planning document for the Enoch Cree Nation to be used by Chief and Council, Administration and Membership as a framework for growth and development and a decision making guide;

AND WHEREAS the Enoch Cree Council believes it is in the best interests of Enoch Cree to exercise its inherent right of self-government and its power under sections 81(1)(g)(h) of the *Indian Act* to enact this *Enoch Cree Nation Subdivision, Development and Servicing Bylaw No. 2018-01*.

NOW THEREFORE we the Enoch Cree Council proclaim:

1. TITLE

- 1.1 This *Bylaw* may be cited for all purposes as "*Enoch Subdivision, Development and Servicing Bylaw No. 2018 -01*."

2. PARTS

- 2.1 This *Bylaw* is divided into seven parts dealing with the following subjects:

Part I – Interpretation

Part II – General Requirements

Part III – Dedication of Land

Part IV – Parcel Standards

Part V – Highway Dedication, Servicing and Construction Standards

Part VI – Development Agreements

Part VII – Payment of Taxes and Charges

PART I - INTERPRETATION

3. DEFINITIONS

- 3.1 In this *Bylaw*, unless the context otherwise requires

"Application for Development" means the Zoning Amendment and Development Permit Application Form and any other successor or related forms established by Council from time to time;

"Approving Officer" means a person appointed by Council as Approving Officer, or delegate;



Enoch Cree Nation
Subdivision, Development and Servicing Bylaw

"arterial road" means a road whose primary function is to carry through traffic from one area to another with as little interference as possible from adjacent land uses, but which may provide direct access to property as a secondary function, particularly for large traffic generators;

"boulevard" means all those portions of a highway not occupied by roadway and shall include the "median" area between separated roadways;

"collector road" means a road whose primary function is to distribute traffic between arterial, other collector, and local roads, within an area but which also usually provides full direct access to properties. Collector roads are classified into two types:

- (a) **"through collector road"** means a collector road which connects, or is part of a route connecting two different arterial roads and is attractive to use as a shortcut between them, and therefore may carry traffic having neither origin nor destination within the area;
- (b) **"limited collector road"** means a collector road which, because of its location, geometric design or length, does not provide an attractive shortcut between two arterial roads and, therefore, will carry only local area traffic;

"complete" or any variation thereof when used with respect to the work or works referred to herein will mean completion to the satisfaction of Enoch;

"construction" means build, erect, install, repair, alter, add, enlarge, move, locate, re-locate, re-construct, upgrade, demolish, remove, excavate or shore;

"contractor" means a person or firm having a contract with a registered holder or with Enoch to construct roads or install works or services or any other items required by this Bylaw;

"Council" means the governing body of Enoch Cree Nation;

"develop" or "development" means any construction to which the *Enoch Building Bylaw* applies and includes the subdivision of Enoch Lands;

"Developer" means a person who wishes to develop Enoch Lands;

"Development Permit and Servicing Agreement" means the servicing agreement entered into between Enoch and the Developer, in the form developed by Enoch from time to time and includes any forms, schedules and appendices attached thereto;

"drainage works" means a system of works designed and constructed to control the flow of storm water which is in conformity to design criteria and construction standards adopted



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by Enoch known as the "natural system" wherein the storm water generated by the development of land must be controlled using Stormwater Management Facilities;

"Enoch" means the Enoch Cree Nation;

"Enoch Lands" means:

- (a) Enoch Cree Nation Reserve No. 135
- (b) Enoch Cree Nation Reserve No. 135A;

"Enoch Cashier" means the person or persons appointed by the Chief Operating Officer from time to time, and includes any delegates;

"Enoch Design Criteria" means the Enoch *Design Criteria and Construction Standards and Specifications for Development* developed and/or adopted by Enoch Council from time to time;

"Enoch Engineering Consultant" means a person or corporation appointed by Council as an engineering consultant on behalf of Enoch, or delegate;

"Fire Department" includes the fire department of any fire protection district, municipal corporation, or first nation attending fires on Enoch Lands;

"Health Officer" means a medical health officer, or equivalent, of the authority having jurisdiction for Enoch Lands;

"highway" includes all public streets, roads, lanes, ways, trails, bridges, and approaches and any other public way designated or intended for use by the general public for the passage of vehicles, and every private place or passageway to which the public, for the purpose of the parking or servicing of vehicles, has access or is invited and includes the roadway, shoulder, boulevard, ditch and sidewalk area and whatever lands lie between the property lines of the highway, but does not include a private right of way on private property;

"Integrated Land Use Plan Bylaw" means Enoch's *Integrated Land Use Plan Bylaw* No. 2018-01 or any successor bylaw;

"land use designation area" means any area or district established in Enoch's *Integrated Land Use Plan Bylaw* or *Zoning Bylaw*;

"lane" means a highway having a right of way width of not more than eight (8) meters and not assigned a name or number, to provide a secondary access to abutting properties;



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"local road" means a road whose primary function is to serve vehicle trip ends by providing direct access to properties, and which usually connect to other local roads or to collector roads. Local roads are classified into two types:

- (a) **"through local urban road"** means a local road having access to two different collector or local roads which may, therefore, serve some traffic having neither origin nor destination along its length;
 - (b) **"limited local urban road"** means a local road which, by virtue of its connections to the collector road system, is likely to be used by traffic having either an origin or a destination along its length. Three variations of the limited local urban road are:
 - (i) cul-de-sac: a limited local urban road with only one access point;
 - (ii) P-loop: a variation of the cul-de-sac having a loop at one end; and
 - (iii) crescent: a limited local urban road having access to the same local collector and at two separate locations.
- or

For the purposes of this *Bylaw*, a local road which serves more than 100 dwelling units will be considered as a through local urban road regardless of configuration;

"Manager" means the head of Enoch Planning and Development Services Division Department, or delegate;

"occupant" or **"occupier"** means a person who is legally entitled to occupy or simply occupies a parcel of land, building, dwelling or premises within Enoch Lands;

"parcel of land" or **"parcel"** means any lot, block, manufactured home pad or other area in which real property within Enoch Lands is held or into which real property within Enoch lands is subdivided and the improvements affixed to it;

"person" in addition to its ordinary meaning, includes any association, household, society, corporation, partnership or party, whether acting by themselves or by a servant, agent or employee, and the successors, assigns and personal or other legal representatives of such person to whom the context can apply according to law;

"Professional Engineer" means a person who is a registered professional member in the Association of Professional Engineers and Geoscientists of Alberta (APEGA);

"provide" in relation to services or other works means doing all that is necessary to make a service available and functioning in a proper manner and will include design, construction or installation, and testing;



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"public utility" means any system having facilities installed in a highway or in a right way for the purpose of providing a service to property and includes water distribution, sewage and drainage collection, street lighting, electric power distribution, fiber, telephone, cable television, and gas distribution systems;

"registered holder" means a person who is registered in the Indian Land Registry as the holder of an interest in Enoch Lands and, where applicable, includes the occupant;

"Reviewing Agencies" means those Enoch, provincial and federal agencies, ministries and departments, as the case may be, identified by Enoch from time to time, as a resource to provide technical advice, assessments, recommendations and reports, as required, and includes but is not limited to those listed in paragraph 4.6(c) of this *Bylaw*;

"right of way" includes land or any interest in land acquired for the purpose of:

- (a) public rights of passage with or without vehicles; or
- (b) erecting and maintaining any pole-line; or
- (c) laying, placing, and maintaining drains, ditches, conveyance, transmission, or transportation of water, electric power, forest products, oil, or gas, or both oil and gas, or solids as defined in the *Pipeline Act*; or
- (d) the disposal of sanitary sewage, storm water or drainage;

"roadway" means the portion of a highway surfaced for the purpose of facilitating vehicular movement;

"Stage 1 Fees and Charges" means fees and charges due on Council Approval of the Conceptual Development Plan for a proposed development;

"Stage 2 Offsite Levies" means charges for capital cost of any or all of the following: new or expanded facilities for the storage, transmission, treatment or supplying of water; new or expanded facilities for the treatment, movement or disposal of sanitary sewage; new or expanded storm sewer drainage facilities; new or expanded transportation infrastructure required for or impacted by a subdivision or development; new or expanded community recreation facilities; new or expanded emergency services facilities; new or expanded libraries; new or expanded telecommunications infrastructure; land required for or in connection with any facilities described above; latecomer's fees, inspection fees and all other applicable charges;

"storm water control plan" means the storm water control plan as identified within the natural system of drainage works as adopted by Enoch;

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"subdivide" or "subdivision" means:

- (a) the division of land into two or more parcels, whether by plan or by metes and bounds description or by replotting scheme or otherwise;
- (b) the consolidation of two or more parcels into a single parcel, or several parcels into a smaller number or parcels; or
- (c) the creation of a highway or a portion of a highway by plan;

"Tax Administrator" means the official appointed by Council for the purposes of collecting taxes, levies and other charges for Enoch;

"utility" means a public utility owned and operated by Enoch, or any variation thereof means and includes all work required to be done for the setting out, the executing and the completion to the satisfaction of Enoch;

"Zoning Bylaw" means Enoch's *Zoning Bylaw* No. 2018-01 or any successor bylaw.

PART II – GENERAL REQUIREMENTS

4. DEVELOPMENT PERMIT PROCESS

- 4.1. Council must establish a schedule of offsite levies payable pursuant to this *Bylaw*.
- 4.2. If a person wishes to develop Enoch Lands, that Developer must submit an Application for Development to the Enoch Planning and Development Services Division Department and follow through the Stage 1 and Stage 2 processes of the Enoch Land Development Procedures.
- 4.3. The Stage 1 process requires that, in addition to the completed Application for Development, the Developer must submit:
 - (a) non-refundable application fees;
 - (b) Stage 1 Fees and Charges;
 - (c) four (4) copies of a conceptual development plan for the proposed project prepared, signed and sealed by a Professional Engineer, professional architect and/or professional planner (the "Conceptual Development Plan"), in a manner



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consistent with the *Enoch Design Criteria and Construction Standards and Specifications for Development*;

- (d) such additional identifying information as may be required by the Enoch Planning Department including, but not limited to:
 - (i) the Developer's name, address and telephone number;
 - (ii) the name, address and telephone number of the Professional Engineer, Professional Architect and/or Professional Planner responsible for the preparation of the Conceptual Development Plan;
 - (iii) the legal description of the parcel of land proposed to be developed;
 - (iv) the name of all registered holders in the parcel of land proposed to be developed, and of other persons or entities having any legal or beneficial interest in the Developer;
 - (v) the lease registration number and sublease registration number as containing in the Indian Land Registry, if applicable;
 - (vi) the development proposal;
 - (vii) all specifications as required, including those with respect to engineering, utilities, water, sewer and roads;
 - (viii) any appraisal reports that have been prepared; and
 - (ix) all engineering reports that have been prepared.
- (e) such additional technical information as may be required by the Enoch Planning Department including, but not limited to:
 - (i) a map showing the existing and proposed land uses;
 - (ii) a map showing existing and proposed topography and natural features such as water courses, water bodies and treed areas;
 - (iii) a map showing existing property lines, easements, rights-of-way, services (including water, sanitary sewer, drainage, electrical, telephone and gas), and roads, including a statement whether any will be removed as a result of the development;



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- (iv) a map showing the approximate location, dimensions and area of all existing buildings and structures within the proposed development area including a statement whether any will be removed, altered or added to. If a building is to be altered or added to, a description of the proposed alteration or addition;
- (v) a map showing the approximate location, configurations and dimensions of all proposed parcels within the development. Each proposed parcel must be identified with a parcel number;
- (vi) a map showing the approximate location, maximum dimensions and maximum area of all proposed residential buildings and non-residential buildings with an above grade floor areas of less than 280 m². Conceptual development plans must be provided for non-residential buildings with an above grade floor area equal to or greater than 280 m²;
- (vii) a map showing the existence of any potentially sensitive cultural areas within one (1) km of the proposal;
- (viii) if the development is to be constructed in phases, a map identifying the phases;
- (ix) all maps must be in metric and include a scale and an arrow showing the north direction;
- (x) where applicable, copies of reports related to soil inspection, percolation tests and any other background studies;
- (xi) a preliminary design report for the proposed municipal services which outlines the rationale, design criteria and calculations related to the design of the services. The design report must be prepared in accordance with the servicing requirements of this *Bylaw*;
- (xii) a description of the building scheme which will apply to the proposed development and buildings;
- (xiii) an environmental assessment including consideration of physical, social or economic impacts of the development and a statement of mitigating measures; and
- (xiv) a traffic impact study for a proposed development generating more than 100 trips per day.



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- 4.4. Upon completion by the Developer of the requirements set out in sections 4.2 and 4.3, the Approving Officer must review and process the Application for Development and upon completion must present a report to Council for its consideration, which report must contain:
- (a) a copy of the Application for Development;
 - (b) a copy of the proposed Conceptual Development Plan;
 - (c) a summary of the various reports, assessments and studies submitted by the Developer under paragraphs 4.3(d) and (e);
 - (d) confirmation that the proposed development does not contravene the Enoch *Integrated Land Use Plan Bylaw and Zoning Bylaw*; and
 - (e) confirmation of receipt in full by the Enoch Cashier of the applicable non-refundable application fee and Stage 1 fees and charges.
- 4.5. Stage 1 Conceptual Development Plan approval will be given by the Approving Officer once:
- (a) All requirements in respect of any applicable Enoch *Design Criteria and Construction Standards and Specifications for Development* and Enoch bylaws are satisfied; and
 - (b) Council has by resolutions approved the Conceptual Development Plan.
- 4.6. The Stage 2 process requires that:
- (a) the Developer must submit non-refundable processing fees;
 - (b) once Council has approved the development proposal through a resolution, the Developer must enter into a Development Permit and Servicing Agreement substantially in the form established by Council from time to time prior to any work or construction commencing;
 - (c) the Approving Officer must review the recommendations of the Reviewing Agencies, which may include but not be limited to:
 - (i) Enoch Engineering Consultant;
 - (ii) Enoch Environmental staff and/or consultant;
 - (iii) City of Edmonton;



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- (iv) County of Parkland;
 - (v) Fire Department;
 - (vi) Ministry of Transportation;
 - (vii) Ministry of Environment and Parks; and
 - (viii) Health Canada.
- (d) Upon completion of the review of the recommendations of the Reviewing Agencies, the Approving Officer must present a report to Council for its consideration, which report must contain:
- (i) confirmation that all deficiencies and recommendations have been satisfied;
 - (ii) confirmation of receipt by the Enoch Cashier of the applicable non-refundable processing fee;
 - (iii) a *Development Permit and Servicing Agreement* for approval by Council; and
 - (iv) confirmation of receipt of the security to be posted by the Developer.
- 4.7. Council may, upon receipt of the report from the Approving Officer, by Council Resolution:
- (a) authorize the execution of the *Development Permit and Servicing Agreement* by the Approving Officer on behalf of Enoch;
 - (b) authorize the execution of the *Development Permit and Servicing Agreement*, as amended by Council in its Council Resolution, by the Approving Officer on behalf of Enoch; or
 - (c) refuse to authorize the execution of the *Development Permit and Servicing Agreement* by the Approving Officer on behalf of Enoch.
- 4.8. A *Development Permit and Servicing Agreement* is not in force and effect until such time as it has been approved and consented to by way of Council Resolution and executed by the Approving Officer on behalf of Enoch.
- 4.9. Forthwith upon the passage of the requisite Council Resolution described in section 4.8, the Developer must pay to Enoch the applicable Stage 2 offsite levies.



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- 4.10. The Approving Officer may, at any stage of processing the Application for Development, refuse to approve the Application for Development if:
- (a) the Approving Officer is of the opinion that the cost to Enoch of providing public utilities or other works or services would be excessive; or
 - (b) the Approving Officer is of the opinion that the Application for Development does not conform to:
 - i. Enoch's *Integrated Land Use Plan Bylaw and Zoning Bylaw*;
 - ii. all applicable provisions of the Enoch *Design Criteria and Construction Standards and Specifications for Development*;
 - iii. the recommendations of Enoch's list of reviewing agencies; or
 - iv. any applicable provincial or federal acts or regulations or any other Enoch law or bylaw.
- 4.11. A copy of the *Development Permit and Servicing Agreements* executed by Enoch and the Developer must be retained by the Approving Officer who must make the same available for perusal by any resident of Enoch Lands upon request during normal business hours during which the Enoch Planning Department is open to the public. Copies of *Development Permit and Servicing Agreements*, excluding any schedules, will be made available to residents of Enoch Lands upon written request.

5. SUBDIVISION PROCESS REQUIREMENTS

- 5.1. Where the development includes the subdivision of Enoch Lands, the Approving Officer must, before providing Stage 1 Conceptual Development Plan approval under section 4.5, also be satisfied that the development:
- (a) is suited to the configuration of the parcel of land being subdivided;
 - (b) is suited to the use to which it is intended;
 - (c) does not make impractical the future subdivision of the parcel of land within the proposed development or of any adjacent parcel; and
 - (d) the parcel being subdivided will have legal and physical access to a public road.
- 5.2. Where the development includes the subdivision of Enoch Lands, the Developer must also comply with the following requirements, if the Approving Officer so demands:



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- (a) furnish profiles of every new highway shown on the plan and such topographical details as may indicate the engineering problems to be dealt with in opening up the highways shown upon the plan;
 - (b) furnish a sketch showing that the smaller parcels into which the parcel of land is to be subdivided by the plan can conveniently be further subdivided into further small parcels, but this will only be demanded if in the opinion of the Approving Officer the situation of the parcel of land is such that there is reason to anticipate its subdivision;
 - (c) furnish a contour plan of the parcel proposed for subdivision;
 - (d) survey of existing trees on the parcel proposed for subdivision.
- 5.3. In considering the sufficiency of the highway allowance shown upon the plan, the Approving Officer must take into consideration whether the parcel of land to be subdivided is:
- (a) urban or rural business property;
 - (b) urban or rural residential property; or
 - (c) rural lands;
- and must also consider the configuration of the parcel of land, the relation of the highway allowances to any existing main highway or approach, whether by land or water, and any local circumstances, and on the question of width, whether the respective highways shown are likely to be required or used as main roads or as secondary roads, or merely as road of access to a few parcels, or as lanes.
- 5.4. The Approving Officer may at any stage of processing the subdivision application refuse to approve the subdivision plan if he is of the opinion that:
- (a) the cost to Enoch of providing public utilities or other works or services would be excessive; or
 - (b) the subdivision does not:
 - (i) conform to Enoch or other agencies of competent jurisdiction ordinances regulating the subdivision of parcel of land and land use planning;
 - (ii) conform to the Enoch *Integrated Land Use Plan Bylaw*;



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- (iii) conform to the *Enoch Zoning Bylaw*;
- (iv) conform to the requirements of the Ministry of Transportation within respect to a controlled access highway;
- (v) satisfactorily address the recommendations of the Reviewing Agencies; or
- (c) taxes or other Enoch charges applicable to the parcel of land being subdivided have not been paid. These include property taxes, offsite levies, and other levies, application fees, inspection fees, approval fees, or any other charges set out in this *Bylaw*.

PART III – DEDICATION OF LAND

6. DEDICATION OF LAND

- 6.1. The Developer must convey to Enoch, without compensation, land for public open space in the locations and to the extent required by the Approving Officer for the purpose of providing sufficient open space within the development for park and public use.
- 6.2. Where the parcel being developed adjoins a lake, river, stream or other body of water, the Approving Officer may, as a condition of approving the development, require the conveyance to Enoch, without compensation, of a strip of land not exceeding fifteen (15) meters in width along the bank or shore for the purpose of providing public access, if, in the opinion of the Approving Officer, such dedication is in the public interest.
- 6.3. The parcel of land to be dedicated under section 6.2 must be measured from:
 - (a) the high water mark;
 - (b) the controlled high water mark; or
 - (c) the natural boundary of the lake, river, stream or other body of water as defined in the *Public Lands Act* and the *Municipal Government Act*,whichever is applicable.
- 6.4. The Developer must convey to Enoch, without compensation, land, as required by the Approving officer that:
 - (a) contains traditional land uses;
 - (b) supports traditional medicines, and/or harvesting;
 - (c) is archeologically significant and/or contains rare or unique geological or physiographic features;



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- (d) is ceremonially significant;
- (e) is a wetland, swamp, gully, ravine, coulee, a natural drainage course, unstable or subject to flooding;
- (f) provides an important linking function and permits the movement of wildlife, including migration corridors and migratory stopover points;
- (g) performs a vital environmental, ecological or hydrological function such as aquifer recharge;

Standards for traditional, archeologically or ceremonial significant lands shall be set out in a schedule of Culturally Significant Land Standards established by Council from time to time.

- 6.5. The amount of land required to be conveyed to Enoch under sections 6.1 and 6.2 when combined must not exceed fifteen (15%) percent of the parcel being subdivided or Gross Developable area, whichever is greater.
- 6.6. Sections 6.1 to 6.5 do not apply:
- (a) to subdivisions creating three (3) or less lots;
 - (b) to subdivisions where the smallest lot being created is larger than two (2) hectares; or
 - (c) to consolidation of existing subdivided parcels

PART IV – PARCEL STANDARDS

7. PARCEL STANDARDS

- 7.1. Except as otherwise provided in this Bylaw, no parcel will be created by subdivision, which has an area, width, depth or frontage less than the minimal, nor a depth in relation to a width greater than the maximum for the particular land use designation area in which the subdivision is located, as set out in a schedule of Parcel Standards established by Council from time to time.

PART V – HIGHWAY DEDICATION, SERVICING AND CONSTRUCTION STANDARDS

8. HIGHWAY DEDICATION, SERVICING AND CONSTRUCTION STANDARDS

- 8.1. The Developer must provide, without compensation, to the extent required by the Approving Officer:



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- (a) for the purpose of a highway within a development, land not exceeding thirty (30) meters in width, or
 - (b) for the purpose of widening a highway that borders or is within a subdivision, land of a depth not exceeding fifteen (15) meters.
- 8.2. Where, in the opinion of the Approving Officer, terrain and soil conditions are such that a roadway having a width of nine (9) meters cannot be adequately supported, protected, and drained within the widths specified in section 8.1, land sufficient to support, protect, and drain such a roadway may be required without compensation.
- 8.3. The Approving Officer may require additional right of way at intersections with arterial roads in order to provide traffic turn-lane channelization.
- 8.4. The Approving Officer may require additional right of way to accommodate utility transformer pads.
- 8.5. The Approving Officer will require additional right of way at intersection between lands and at right angle turns.
- 8.6. Except as otherwise provided in this *Bylaw*, the Developer must provide vehicular and pedestrian access systems such that each system:
 - (a) serves and can be connected to all parcels created by the development;
 - (b) extends along all highways within the development;
 - (c) provides the required standard of development established by Council, from time to time; and
 - (d) provides for extension and connection of the system to lands and systems beyond the proposed development.
- 8.7. Without limiting the generality of section 8.6, the Developer may not be required to provide vehicular or pedestrian access systems where or to the extent to which:
 - (a) a system or part thereof already exists which provides the level of standard required for both the existing parcels and those created by the development, as established by Council, from time to time; and
 - (b) the parcels being created will have access appropriate to their intended use.



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- 8.8. The Developer must provide sidewalks on one or both sides of highways within the lands being subdivided in accordance with the standards for the various classifications of road in each land use designation area, established by Council, from time to time.
- 8.9. Without limiting the generality of section 8.8, the Approving Officer may require:
- (a) sidewalks along any highway within the development on which substantial pedestrian traffic is expected to be generated;
 - (b) sidewalks along the side of a highway within the development which fronts on or abuts a school, park, recreation facility, public building, shopping and commercial development;
 - (c) sidewalks on each side of an arterial or collector road within the development;
 - (d) walkways within the development connection points between which pedestrian movement will be generated; and
 - (e) upgrades to the infrastructure servicing the development, the cost of which will be paid for by the Developer.
- 8.10. All sidewalks and walkways must be constructed in accordance with the Enoch Design Criteria.
- 8.11. A cul-de-sac must be constructed in length in accordance with the Enoch Design Criteria and all cul-de-sacs must permit emergency access.
- 8.12. The maximum length of a cul-de-sac may be increased in accordance with the Enoch Design Criteria established for specific land use designation areas; provided however that such cul-de-sac must not provide frontage to more than twenty (20) lots and further provided that an emergency access must be provided where the length of the cul-de-sac exceeds two hundred and twenty (220) meters.
- 8.13. A P-loop must be constructed in length in accordance with the Enoch Design Criteria provided however that all P-loops must be provided with an emergency access,
- 8.14. The maximum total street length of a P-loop may be increased in accordance with the Enoch Design Criteria established for specific land use designation areas; provided however that such P-loop must not provide frontage to more than sixty (60) lots created in a development.
- 8.15. The emergency access required in sections 8.11 and 8.13 must directly connect from the turnaround of a cul-de-sac or from the loop road of a P-loop to an adjacent highway.



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- 8.16. Emergency access must not be less than six (6) meters in right of way width and must be constructed in accordance with the Enoch Design Criteria.
- 8.17. In a development where the road layout is such that a highway or a portion thereof serves or will serve the adjoining properties outside the development, the Approving Officer may allow the dedication and construction of new half-roads along the perimeter of the development, provided however the following conditions are satisfied:
- (a) additional right of way greater than half is dedicated, where necessary, in order to provide two-way traffic flow, sidewalk, street lights, and drainage collection system.
 - (b) such half-roads must be constructed in accordance with Enoch Design Criteria.
- 8.18. The Developer must clear, grade, surface and otherwise construct the required highways including roadways, emergency access and transit bays, in accordance with the required standards established by Council, from time to time.
- 8.19. Where a road passes through more than one land use designation area, the land use designation area having the most significant impact on the roadway, as determined by the Approving Officer, will dictate the applicable road standards.
- 8.20. The Developer must grade and, where required by the Approving Officer, landscape boulevards along all highways within the development in accordance with the required standards established by Council, from time to time.
- 8.21. Except as otherwise provided in this *Bylaw*, the Developer must provide:
- (a) water distribution, sanitary sewer and drainage works, underground wiring and street lighting systems, such that each system:
 - (i) serves and is connected to all parcels created by the development;
 - (ii) extends along all highways within the development;
 - (iii) connects to the appropriate infrastructure and public utility;
 - (iv) provides the required standards of service established by Council, from time to time; and
 - (v) provides for extensions and connection of the system to lands and systems beyond the proposed development; and
 - (b) road curbs, gutters and sidewalks.



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- 8.22. Without limiting the generality of section 8.21, the Developer may not be required to provide water supply, sanitary sewer and drainage works, underground wiring, and street lighting systems where a system already exists which provides the required standards for both the existing parcels and those to be created by development.
- 8.23. Without limiting the generality of section 8.21, where infrastructure services are not available, but are programmed for as part of an approved Enoch Capital Works Plan, the Approving Officer may approve a development within which the provision and construction of water supply and/or sewage disposal and/or drainage works may be deferred; provided however that:
- (a) an alternative system satisfactory to both the Approving Officer and the Enoch Engineering Consultant is provided at the expense of the Developer and on a temporary basis;
 - (b) the Developer covenants against each parcel created in the development and agrees to construct and connect the deferred systems at an appropriate time as determined and required by Enoch; and
 - (c) the Developer deposits with Enoch a bond for an amount satisfactory to the Approving Officer having regard to the cost of installing and paying for all works and services related to the deferred systems.
- 8.24. The Developer must provide and design the required drainage works in conformity with the Master Servicing Plan.
- 8.25. The Developer must, where required by the Approving Officer, convey to Enoch without compensation, land at an appropriate location or locations for drainage works. The amount of the parcel to be conveyed to Enoch must be sufficient to ensure that an adequate Stormwater Management Facility can be built. Where a Community Pond is used for a Stormwater Management Facility, the provision of this section will be waived. Waiving of this provision does not preclude the introduction of an offsite levy, or like charge for the Community Pond.
- 8.26. The standards for servicing of land required under sections 8.21 and 8.22 of this *Bylaw* for different land use designation areas must be established by Council, from time to time, in developments where the lot sizes and subdivision design simulate those of a higher land use designation area, the standards of a higher land use designation area will apply.
- 8.27. Where the Developer is required to provide water, sanitary sewer or drainage works, Enoch may provide for sharing all or part of the cost of the trunk water, trunk sanitary sewer, or trunk drainage works so required between Enoch and
- (a) the Developer, or



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- (b) the Developer and the registered holders of any other parcel that will benefit from the trunk water, trunk sanitary sewer, or trunk drainage works;

and Enoch may require that a portion of water, sanitary sewer or drainage works be provided with a capacity in excess of that required to service the proposed development, but in that case, the cost of the services constructed and installed by the Developer or any part thereof, until:

- (c) the works have been certified by a Professional Engineer as complete and constructed in substantial compliance with the required standards for servicing;
- (d) the Developer has deposited with Enoch one set of paper prints and one set of digital copies of the drawings showing the works as actually constructed, certified as correct by a Professional Engineer;
- (e) the Developer has completed the service connection record cards supplied by Enoch, to show the locations of the sanitary, storm and water service connections;
- (f) Enoch has inspected the said works and notified the registered holder in writing of not detecting any construction deficiencies and that the works are in accordance with the plans, specifications and standards as herein contained;
- (g) the layout of the proposed subdivision has been approved by the Approving Officer;
- (h) the Developer has entered into an agreement with Enoch, in which the Developer covenants and agrees to:
 - (i) maintain all of the said works and services in complete repair for a period of no less than one (1) year and no more than two (2) years;
 - (ii) remedy any defects appearing within five (5) years from the date of acceptance of the work by Enoch, and pay to Enoch for any damage to other work or property resulting therefrom, save and except for defects caused by reasonable wear and tear, negligence of Enoch, its servants or agents;
 - (iii) deposit with Enoch for a period of one (1) year from the acceptance of the said works and services, a sum equal to ten (10%) percent of the cost of the completion of the said works or \$2,000, whichever is greater, as calculated by the Approving Officer, and should the registered holder fail to maintain the said works, remedying any defects or paying any damages from the said deposit;



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- (iv) pay to Enoch all inspection fees, administration fees, engineering fees and legal costs incurred by Enoch, in accepting and taking over such works and services, and the cost of connecting all utilities required to service the development, in accordance with the amounts established by Council, from time to time.
- 8.28. Excess capacity will be paid for by Enoch or by the registered holders of land outside the proposed development. The cost of providing the excess capacity may be recovered from the registered holders of the parcel of land outside the proposed development at the time subsequent development occurs.
- 8.29. Where the Developer is to provide services in, on or to land in accordance with sections 8.6 to 8.27 hereof, the Developer must, except to the extent the same is caused by the gross negligence of Enoch or its servants or agents, save harmless and effectually indemnify Enoch against ; and
- (a) all actions and proceedings, costs, damages, expenses, claims and demands whatsoever and by whomsoever brought by reason of the construction and installation of all services herein described;
 - (b) all expenses and costs which may be incurred by reason of the execution of the said work resulting in damage to any property owned in whole or in part by Enoch or which Enoch by duty or custom is obliged, directly or indirectly, in any way or to any degree, to construct, repair or maintain;
 - (c) all expenses and costs which may be incurred by reason or liens for non-payment of labor or materials, workers' compensation assessments, unemployment insurance, federal or provincial tax, and for encroachments owing to mistakes in survey.

PART VI – DEVELOPMENT AGREEMENTS

9. DEVELOPMENT AGREEMENTS

- 9.1. All works and services to be constructed and installed to serve any proposed development of any parcel lands must be constructed and installed to the standards established by Council from time to time, at the expense of the Developer prior to the approval of such development, unless:
- (a) the Developer deposits with Enoch, cash, letter of credit or a bond in a form and for an amount satisfactory to the Approving Officer having regard to the cost of installing paying for all works and services required pursuant to this *Bylaw*;



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- (b) the Developer enters into an agreement with Enoch to construct and install the works and services by a specified date or forfeit the amount secured by Enoch; and
- (c) the Developer pays to Enoch, all inspection fees, administration fees, engineering fees, and legal costs incurred by Enoch in accordance with the amounts established by Council from time to time.

9.2. Where the Developer constructs and installs the works and services necessary to serve the proposed development without entering into the agreement with Enoch referred to in section 9.1 hereof, the Developer must not connect such works and services to any of Enoch's works, services or utilities, and Enoch must not accept the works.

PART VII – PAYMENT OF TAXES AND CHARGES

10. PAYMENT OF TAXES AND CHARGES

- 10.1. The Developer must pay all Enoch taxes, rates and charges applicable, assessed and levied against the parcel of land to be developed, and where such taxes, rates and charges for the current year have not been assessed, levied and imposed on the parcel at the date on which the approval of the development is signed by the Approving Officer, pay the amount estimated by the Tax Administrator to be the total of Enoch taxes, rates and charges to be assessed, levied and imposed on the parcels for the current year.
- 10.2. Where approval of a development is granted by the Approving Officer at any time between the 30th day of September and the 31st day of December in any year, the Developer must pay all taxes, rates and charges assessed and levied against the parcel to be subdivided and which are outstanding and owing at the date of such application, together with a deposit in the amount estimated by the Tax Administrator to be the total of Enoch taxes, rates and charges to be assessed, levied and imposed on the parcel for the next succeeding year; which deposit must be held by Enoch and applied towards payment of the taxes, rates and charges to be assessed, imposed and levied on the parcel in the next succeeding year, in the event that the subdivision is not registered prior to the preparation, completion and authentication of the assessment roll for that year.
- 10.3. Where any deposit made pursuant to section 10.2 is held by Enoch and the subdivision is registered, and the new parcels created thereby are placed on the assessment roll for the next succeeding year, the said deposit must be refunded to the applicant by the Tax Administrator forthwith upon receipt of notification by the Tax Administrator that the subdivision is registered and the new parcels created thereby have been placed or will be placed on the assessment roll for the next succeeding year.



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- 10.4. Every payment made pursuant to the provisions of section 10.1 hereof and every deposit made pursuant to the provisions of section 10.2 hereof will be deemed to be monies to be applied at a future date in payment of taxes levied by Enoch and every such payment and deposit must be accepted by the Tax Administrator.
- 10.5. Every Developer, for any purpose other than the creation of three (3) or less lots to provide sites for a total of three (3) or less self-contained dwelling units, must pay to Enoch the offsite levies charges for the sole purpose of providing funds to assist Enoch in paying the offsite levies and levies of providing, altering, or expanding sewerage, water, drainage and highway facilities and public open space or any of them, in order to serve, directly or indirectly the development in respect of which the charges are imposed.
- 11. FEES AND FORMS**
- 11.1. Council may, by resolution passed at a duly convened meeting, establish, correct, revise or update the terms of any applicable fee schedules, forms, protocols or other related documentation which complement and support this *Bylaw*, and will post notice of same in a public areas of the Enoch administration building and make a copy of same available for viewing free of charge at the administrative offices of Enoch and available for distribution at a nominal charge.
- 11.2. Notwithstanding the provisions of section 11.1, any change made to any fees or charges payable under this *Bylaw* will come into effect on the date which is six months after the date of the Council resolution approving such amendment.
- 12. NOTICES & CHARGES AGAINST REGISTERED HOLDERS**
- 12.1. Where Enoch is required to give notice or to impose a charge against the registered holder and two or more persons are shown as registered holders in respect of a parcel of land, then a notice given to or a charge imposed against one registered holder is not invalidated by the failure to give notice to or impose a charge against any other registered holder.
- 13. OFFENCES**
- 13.1. No person must obstruct, interfere with or hinder Council, the Manager or any authorized employee, officer or agent in the carrying out of their duties and responsibilities under this *Bylaw*.
- 13.2. Any person who violates any of the provisions of this *Bylaw* or who suffers or permits any act or thing to be done in contravention or in violation of any of the provisions of this *Bylaw*, or who neglects to do or refrains from doing any act or thing required by any of the provisions of this *Bylaw*, is guilty of an offence under this *Bylaw*, and it liable to the penalties imposed by this *Bylaw*.



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- 13.3. Each day a violation of this *Bylaw* continues will be deemed to be a separate offence for which a fine or imprisonment may be imposed.
- 13.4. Any person who is guilty of an offence under this *Bylaw* is liable, on summary conviction to a fine of not more than One Thousand (\$1,000.00) Dollars or to a term of imprisonment not exceeding thirty (30) days, or both.
- 13.5. Any person who violates any of the provisions of this *Bylaw* or who suffers or permits any act or thing to be done in contravention or in violation of any of the provisions of this *Bylaw*, or who neglects to do or refrains from doing any act or thing required by any of the provisions of this *Bylaw*, is subject to injunctive or mandamus relief in a court of competent jurisdiction in addition to any penalties imposed by this *Bylaw*.

14. IMMUNITY

- 14.1. No action for damages lies or may be instituted against present or past Council, Manager, or members, employees, servants or agents of either Enoch or Council:
- (a) for anything said or done or omitted to be said or done by that person in the performance or intended performance of the person's duty or the exercise of the person's authority; or
 - (b) for any alleged neglect or default in the performance or intended performance of the person's duty or the exercise of the person's authority.
- 14.2. Section 14.1 does not provide a defense if:
- (a) Council, Manager, members, employees, servants or agents have, in relation to the conduct that is the subject matter of the action, been guilty of dishonesty, gross negligence or malicious or willful misconduct; or
 - (b) the cause of action is libel or slander.
- 14.3. Enoch, present or past Council, or members, employees, servants or agents of any of Enoch or Council is not liable for any damages or other loss, including economic loss, sustained by any person, or to the property of any person, as a result of neglect or failure, for any reason, to discover or detect any contravention of this *Bylaw* or any other Enoch bylaw, or from the neglect or failure, for any reason or in any manner, to enforce this *Bylaw* or any other Enoch bylaw.
- 14.4. All actions against Enoch for the unlawful doing of anything that
- (a) is purported to have been done by Enoch under the powers conferred by this *Bylaw* or any Enoch bylaw; and



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- (b) might have been lawfully done by Enoch if acting in the manner established by law.

must be commenced within six (6) months after the cause of action first arose, or within a further period designated by Council in a particular case, but not afterwards.

- 14.5. Enoch is in no case liable for damages unless notice in writing, setting out the time, place and manner in which the damage has been sustained, is delivered to Enoch within two (2) months from the date on which the damage was sustained. In case of the death of a person injured, the failure to give notice required by this section is not a bar to the maintenance of the action. Failure to give the notice or its insufficiency is not a bar to the maintenance of an action if the court before whom it is tried, or, in case of appeal, the Court of Appeal, believes

- (a) there was a reasonable excuse; and
- (b) Enoch has not been prejudiced in its defense by the failure or insufficiency.

15. APPLICATION OF BYLAW

- 15.1. Where any federal Act or regulation or provincial Act or regulation or any other Enoch bylaw may apply to any matter covered by this *Bylaw*, compliance with this *Bylaw* will not relieve the person from also complying with the provisions of the other applicable Act, regulation or law.
- 15.2. If any section of this *Bylaw* is for any reason held invalid by a decision of a court of competent jurisdiction, the invalid section or subsection will be severed from and not affect the remaining provisions of this *Bylaw*.
- 15.3. The headings given to the sections and paragraphs in this *Bylaw* are for convenience of reference only. They do not form part of this *Bylaw* and will not be used in the interpretation of this *Bylaw*.
- 15.4. Unless otherwise noted, any specific statute named in this *Bylaw* is a reference to a statute of Alberta and the regulations thereto, as amended, revised, consolidated or replaced from time to time, and any bylaw referred to here is a reference to a bylaw of Enoch, as amended, revised, consolidated or replaced from time to time.
- 15.5. Historical amendments to this Bylaw:



Enoch Cree Nation
Subdivision, Development and Servicing Bylaw

Date of Amendment:	Section to be Amended:	Amendment:

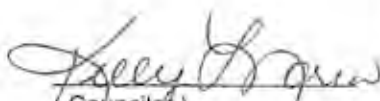


Enoch Cree Nation
Subdivision, Development and Servicing Bylaw

THIS BY-LAW IS HEREBY enacted at a duly convened meeting of the Council of the Enoch Cree Nation this 11th day of June, 2018.

Signed by the following members of Council:

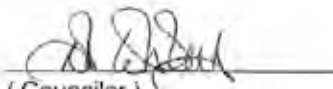

Chief William Morin


(Councillor)
Kelly Morin

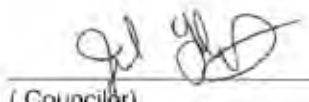
(Councillor)
Shane Morin


(Councillor)
Lyle Morin

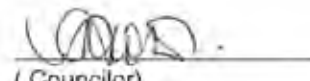

(Councillor)
Lorna Morin


(Councillor)
Nola Wanuch

(Councillor)
Michelle Wilsdon


(Councillor)
John Thomas


(Councillor)
Shane Peacock


(Councillor)
Amanda Morin

being the majority of those members of the Council of the Enoch Cree Nation present at the meeting of the Council.



ENOCH CREE NATION ZONING BYLAW NO. 2018-01



Enoch Cree Nation
PO Box 29
Enoch, AB, T7X 3Y3
Tel: 780 470 4505
enochnation.ca



Enoch Cree Nation
Zoning Bylaw



ENOCH CREE NATION

ZONING BYLAW No. 2018-01

PREAMBLE

WHEREAS the Enoch Cree Nation has inherent aboriginal and Treaty rights and authority to govern relations among its members and between the Enoch Cree Nation and other governments.

AND WHEREAS the Enoch Cree Nation people are the Maskēkosak nehīyowak, proud and avowing of our language, tradition and history, passed from ancestors, to those of today, for the benefit of Maskēkosihk iyīnowak otī nīkanīhk.

AND WHEREAS the aboriginal and Treaty right of the Enoch Cree Nation to govern itself was recognized and affirmed in Treaty No. 6 entered into on September 28, 1877 between Her Majesty the Queen and the Enoch Cree Nation and confirmed by section 35 of the *Constitution* Act, 1982.

AND WHEREAS in accordance with the September 13, 2007 UN Declaration on the Rights of Indigenous Peoples, Enoch Cree Nation members have the right to participate in decision-making in matters which would affect their rights, through representatives chosen by themselves in accordance with their procedures, as well as to maintain and develop their own decision making institutions.

AND WHEREAS in accordance with the September 13, 2007 UN Declaration on the Rights of Indigenous Peoples, Enoch Cree Nation members have the right to own, use, develop or control lands, territories and resources they possess by reason of traditionally ownership or use as well as those they have otherwise acquired.

AND WHEREAS the Enoch Cree Nation has historically managed its lands and resources according to traditional laws and its inherent right of self-government, which includes the right to designate, allocate and assign lands for different purposes and to regulate use of Enoch Cree Land.

AND WHEREAS the Enoch Cree Nation Council also has the power under section 81(1)(g) of the *Indian Act* to make bylaws not inconsistent with the *Indian Act* or with any regulation made by the Governor in Council or the Minister, for the dividing of Enoch Cree Land or a portion thereof into zones and the prohibition of the construction or maintenance of any class of buildings or the carrying on of any class of business, trade or calling in any zone.

AND WHEREAS the Enoch Cree Nation Council also has the power under section 81(1)(h) of the *Indian Act* to make bylaws not inconsistent with the *Indian Act* or with any regulation for the construction, repair and use of buildings whether owned by the Enoch Cree Nation or by individual members of the Enoch Cree Nation.



Enoch Cree Nation
Zoning Bylaw

AND WHEREAS it is considered necessary for the interests and integrity of the Enoch Cree Nation to adopt a Zoning Bylaw as a planning document for the Enoch Cree Nation to be used by Chief and Council, Administration and Membership as a framework for growth and development and a decision making guide;

AND WHEREAS the Enoch Cree Council believes it is in the best interests of Enoch Cree to exercise its inherent right of self-government and its power under sections 81(1)(g)(h) of the *Indian Act* to enact this *Enoch Cree Nation Zoning Bylaw No. 2018-01*.

NOW THEREFORE we the Enoch Cree Council proclaim:



Enoch Cree Nation
Zoning Bylaw

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1.0 Definitions

Accessory Building, Use, or Structure means a detached building, use, or structure that is subordinate, customarily incidental, and exclusively devoted to the principal use, building or structure located on the same parcel.

Accessory Storage Unit means a structure which provides storage and functions as an accessory use to the principal building or use of a parcel. May include a shipping container.

Adult Entertainment and Body Rub Services means a premises used for entertainment, including activities, facilities, performances, exhibitions, viewings, or encounters designed to appeal to erotic or sexual appetites or inclinations in which a principal feature or characteristic is full or partial nudity of any person and a premises for services involving the kneading, manipulation, rubbing, massaging, touching or stimulating of a person's body for the purpose of appealing to erotic or sexual appetites or inclinations.

Agriculture, Extensive means the primary production of farm products, such as livestock, cereal, vegetable, or fruit crops, and specialty crops which require a greater land base but utilize non-intensive forms of production.

Agriculture, Intensive means the primary production of farm products, poultry products, cereal, vegetable, or fruit crops, greenhouses, market gardens, tree farms and specialty crops which require high capital investment in infrastructure, labour, or machinery.

Animal Grooming means development for the on-site treatment or grooming of small animals such as household pets, where accommodation is provided off-site and where all care and confinement facilities are enclosed within a building. This use includes off-site treatment of animals or livestock of any size and the supplementary sale of associated products. Examples include pet grooming salons and veterinary offices.

Apiary means the use of land for the keeping of honey bees for the purpose of honey production.

Backyard Hen Enclosures means the use of land for the keeping of domestic fowl bred hens for egg laying purposes.

Big Box Retail means a single-story retail building containing 6400 m² or more of gross floor area in which one user or tenant occupies more than 75% of the gross floor area, and which offers retail rental or sale of groceries, beverages, household goods, furniture and appliances, hardware, lumber, printed matter, second hand/used household goods (and related repair and refurbishing activities), personal care items, automotive parts and accessories, stationary, office equipment, and similar goods.

Building means any structure used or intended for supporting or sheltering any use or occupancy.



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C Zone means any commercial zone and includes the C1, C2, and C3 zones.

Campground means land that is used to provide temporary accommodation in tents, tent trailers, travel trailers, recreational vehicles and non-permanent structures.

Cannabinoïd Agriculture means the commercial growth or production of cannabinoïd products.

Cannabinoïd Sales/Distribution Services means development used principally for the wholesale or retail sale or distribution to the public of Cannabinoïd products as defined by the *Alberta Liquor Control Act*.

Cardlock Facility means any building or land used or intended to be used for the sale of fuels or lubricants to commercial vehicles and industrial equipment, either through the use of keys, cards or service attendants, but will not include a gas station.

Cemetery means and includes any parcel or tract of land set aside, used, maintained or operated as a place for the interment of the remains of dead persons.

Commercial Food Establishment is a commercial development which processes or prepares food products for retail or wholesale. This may include a deli, bakery, or butcher.

Commercial Laundry Establishment means a laundromat or dry-cleaning service establishment, or clothes drop off and pick up service that is provided in conjunction with a laundromat or dry-cleaning establishment.

Community Facilities means building and lands that are used for the governance of the Enoch Cree Nation or used for public functions or services. This may include a skills and employment centre, a youth centre, or an Elders centre.

Community Garden means an outdoor area or covered growing area which is open for the use of the community members of Enoch Cree Nation.

Convenience Retail Services means development used for the retail sale of those goods required by area residents or employees on a day-to-day basis. Typical uses include small food stores, gas bars, drug stores and variety stores selling confectionery, tobacco, groceries, beverages, pharmaceutical and personal care items, hardware or printed matter.

Council means the "COUNCIL OF THE BAND", as defined in the *Indian Act*, of the Enoch Cree Nation.



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Cultural and Recreational Facility means a use catering to the knowledge, customs, heritage, arts and culture of people and includes museums, art galleries, libraries, and traditional medicinal and community gardens.

Daycare means a use which provides nursery and/or pre-school care for all children and also for adults who are mentally and/or with physical limitations to a level which requires a care provider.

Density means the maximum number of dwelling units per each hectare (ha)/acre of usable site area.

Derelict Structure means a building or structure, as a result of disuse or neglect, exists if the building or structure is unfit for human habitation, or poses an incipient hazard or is detrimental to public health, safety or welfare as a result of one or more conditions as determined by Council:

- a. unoccupied and used;
- b. partially constructed;
- c. in a state of disrepair or neglect;
- d. structural defects as noted by a building inspector;
- e. defects increasing the hazard of fire, accident or other calamity;
- f. no utility services to maintain sanitary conditions.

Derelict Vehicle means a vehicle that is undriveable or has not been insured and registered for operation for the past 12 months.

Distribution Centre means a commercial development which stores and distributes goods on a wholesale basis using trucks and other large vehicles for transport.

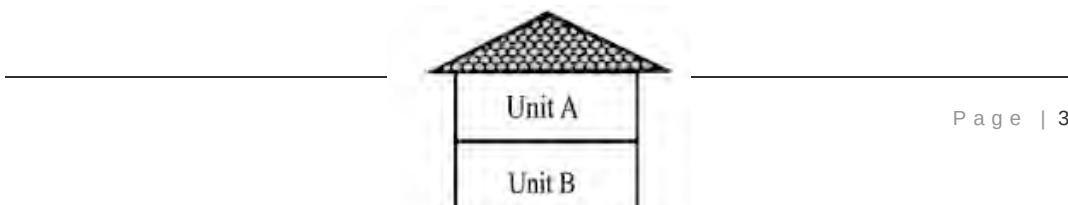
Dugout means the excavation of land which results in manmade features that entrap water and includes excavation for a water supply and borrow pits.

Dwelling means one or more habitable rooms in which a separate kitchen and sanitary facilities are provided for the exclusive use of residents, with a private entrance from outside the building. May or may not include a secondary suite.

Dwelling, Apartment means a building which contains three or more dwelling units, two or more of which have a common entrance from the ground level.

Dwelling, Duplex means a building that is divided horizontally into two (2) separate dwelling units in the manner illustrated in **Figure 3.1**, where each of the dwelling units has an independent entrance either directly from the outside or through a common vestibule.

Figure 1.1 Illustration of Duplex





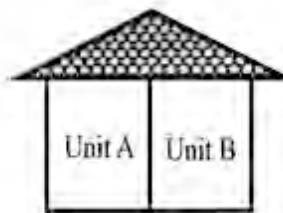
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Dwelling, Fourplex means a building containing four dwelling units located immediately adjacent to each other and sharing a common wall and each having a separate entrance and intended as a permanent residence.

Dwelling, Row Housing means a building designed and built to contain three or more dwelling units with a separate exterior entrance at grade that shares no more than two party walls with adjacent dwelling units and intended as a permanent residence.

Dwelling, Semi-Attached means a building used or designed for use as two self-contained dwelling units, each having direct access to the outside at grade level, and where neither unit is wholly or partly above the other. The individual units within a semi-detached building may be side by side, with the main entrances to each dwelling unit facing the front property line. Semi-detached units may also be front-to-back, with the main entrance of one dwelling unit facing the front property line and the main entrance of the other dwelling unit facing the rear property line.

Figure 1.2 Illustration of Semi-Attached Dwelling



Dwelling, Single-Detached means a building that contains one dwelling unit, and which may also contain a secondary suite where permitted by this Bylaw. This use includes modular homes that conform to CSA A277.

Dwelling, Townhouse means three or more of a series of dwellings, often of similar or identical design, situated side by side and joined by common walls.

Dwelling, Triplex means a building having three dwelling units located above or below each other or three side by side units facing the front property line that each share a party wall with each other. A triplex may



have a common entrance foyer or individual entrances. Each dwelling unit within a triplex has a separate sewer and water hookup.

Dwelling Unit means one or more habitable rooms in which a separate kitchen and sanitary facilities are provided for the exclusive use of residents, with a private entrance from outside the building or from a common hallway or stairway inside the building. A dwelling unit shares one or more interior walls with at least one other dwelling unit.

Emergency and Protective Services means and includes, but is not limited to, a public facility used by police, fire protection, ambulance, and search and rescue services.

Enoch Cree Land means, for the purposes of this Zoning Bylaw, Enoch Cree Indian Reserve #135, 135A and any lands set apart by Canada in the future as reserve lands of Enoch Cree Nation.

Extensive Livestock Development means a farming operation on at least 16.2 ha of land involving the rearing of livestock in conjunction with or separate from an intensive or Extensive Agricultural operation, where the number of animals on the subject parcel falls below the registration threshold of a Confined Feeding Operation as per the AOPA, *Agricultural Operations Practices Act*.

Fencing means a railing, trellis, or other screening, other than vegetation, forming a boundary to or enclosing a parcel or part thereof.

Floor Area means the total area of all the floors of a building measured to the extreme outer limits of the building, including enclosed porches, verandas, and balconies, but excluding areas used for parking.

Frontage means that length of a parcel boundary which immediately adjoins a road or a street.

Gaming Facility means a development which houses activities such as video lottery terminals, table games and bingo halls.

Garden and Nursery Supply means a commercial development which offers the retail sale of plants and gardening supplies. Does not include a greenhouse or outdoor plant propagation or production for wholesale purposes.

Gas Station means an establishment where the primary purpose is the sale of fuel for motor vehicles. Motor vehicle repair and general cleaning (e.g. car wash, upholstery cleaning) as well as the retailing of convenience retail items and restaurants may be considered accessory uses to the fuel service establishment.

General Commercial Services means development used for the retail rental or sale of groceries, beverages, household goods, furniture and appliances, hardware, lumber, printed matter, second



hand/used household goods (and related repair and refurbishing activities), personal care items, automotive parts and accessories, stationary, office equipment and similar goods.

Health and Community Care Services means the use of a building or buildings for the provision of a physical or mental health service on an out-patient basis and includes but is not limited to medical and dental offices, medical services laboratories, traditional healers, chiropractors, massage therapists, acupuncture clinics, reflexology, health clinics, crisis centre, emergency shelter, and counselling services.

Highway includes a street, road, lane, bridge, or any other way open to public use for vehicular traffic, but does not include a private right of way on private property.

Home-Based Business means the use of a parcel containing a dwelling unit (house) for a small professional or home-based business, including but not limited to book-keeping, legal services, and small-scale home sales. Home-based businesses are conducted entirely indoors.

Home-Based Industry means the use of a parcel containing a dwelling unit for an industrial or manufacturing business, including but not limited to a carpentry shop, a mechanics shop, a welding shop, and a metal working shop. These will be conducted indoors, more likely in a garage or shop on the parcel.

Hotel means an establishment with self-contained sleeping units that provides paid temporary lodging. Rooms have access to an enclosed common interior corridor and may be equipped with individual kitchen facilities. A hotel may include an office for hotel administration and may also include accessory uses such as parking facilities, restaurant or dining room, or public convention facilities and may hold a license for on-site consumption of alcoholic beverages.

Lane means a highway intended to provide secondary access to parcels of land, but a lane is not a partial highway.

Laydown Yard means a commercial development which stores and distributes bulk materials for construction or industrial activities such as lumber or equipment.

Liquor Sales/Distribution Services means development used principally for the wholesale or retail sale or distribution to the public of alcoholic spirits or beverages as defined by the *Alberta Liquor Control Act*.

Manufactured Home means a home that is constructed or manufactured to be moved from one point to another as a single unit, which has its own wheels or not, which provides completely self-contained, year-round residential accommodation, and meets the requirements for a residence under the Canadian Standards Association and has a length to width ratio of 3:1 or greater. A manufactured home must have been built no more than ten years previous to the date it is placed on site. Manufactured homes include modular homes and mobile homes but does not include travel trailers, recreational vehicles, or campers.



Mobile Home means a factory constructed dwelling unit designed to be towed from site to site and subject to Canadian Standards Association (CSA) Z240 Mobile Home Series of Standards. CSA Z240 Standards are specifically for homes that may be moved from one home site to another.

Modular Home means a dwelling which is prefabricated or factory built, and may be assembled on the parcel in sections, but such sections or units have neither chassis, running gear, nor its own wheels, and the sections may be stacked side-by-side or vertically. They are designed for use with a permanent foundation when attached to the required utilities. Modular homes must be placed on site no later than ten years after the date of manufacture.

Motel means providing rooms for temporary sleeping accommodation where each room has direct access to the parking lot and may be equipped with individual kitchen facilities. A motel may include an office for hotel administration.

Natural Resource Extraction/Processing means the extraction of natural resources, including, but not limited to, trees, vegetation, water, minerals, sand, gravel, coal, peat, limestone, gypsum, granite and salt found on or under the site, or accessible from the site. Processing may include crushing, washing, screening, recycling and the preparation of asphalt.

Non-Compliance means that which does not conform, comply or agree with the provisions of this Bylaw as of the date it was adopted by Council.

Non-Operational Equipment means utility trailers, commercial trailer, recreational trailers, appliances, farm equipment and constructional equipment which is not in working condition and which has not been operational for the past 12 months.

Open Space means vacant land used for recreation activities such as walking, cycling, running, hiking, snowmobiling, and all-terrain vehicle use.

Outdoor Storage Facilities means land commercially used for the purpose of storing outdoors: including but not limited to landfill, lumber, railway ties, poles, construction or residential waste, plastics, rubber, dirt, gravel, clay, sand, electronics, or appliances whether for disposal or recycling.

Owner means the certificate of possession holder, certificate of occupancy, lease, locatee or holder where allotted by Council of a parcel of Enoch Cree Land.

P Zone means any institutional zone and includes P1, P2, and P3 zones.

Parcel means a unit of land which is identified as a separate and distinct parcel on a legally recorded plan or description.



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Parcel Coverage means the percentage of the parcel area covered by buildings and structures. This is only applied in the Highway Commercial zone and the Community Core Area.

Parcel Line means the legally defined boundary of any parcel.

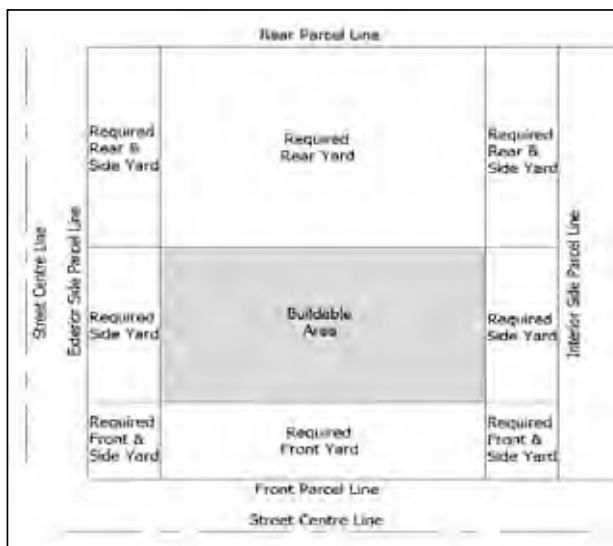
Parcel Line, Exterior Side means a side parcel line which abuts the highway (excluding a lane, pathway, walkway, or trail) on a corner parcel, as illustrated in Figure 3.3.

Parcel Line, Front means any parcel line common to a parcel and one highway other than a lane as illustrated in Figure 3.3. Where a parcel is contiguous to the intersection of two (2) highways, the front parcel line is the shortest parcel line contiguous to a highway other than a lane.

Parcel Line, Interior Side means a parcel boundary between two (2) or more parcels or a lane, other than a front or rear parcel line, as illustrated in Figure 3.3.

Parcel Line, Rear means the boundary of a parcel which lies the furthest from, and is not connected to, the front parcel line, as illustrated in Figure 3.3.

Figure 1.3 Illustration of Parcel Lines



Parcel Width means the horizontal distance between side parcel lines.



Park means an area permanently open to all community members, devoted to active or passive recreational uses and generally characterized by its natural, historic or landscaped features, facilities, playing fields, playgrounds, and other structures that are consistent with the purpose of parkland.

Parking Area means an area on a parcel(s) containing parking spaces including driveways, aisles, ramps and motor vehicle maneuvering areas.

Permitted Use means the principal permissible purpose for which land, buildings or structures may be used.

Personal and Health Care Services Establishment means development used for the provision of physical and mental health services on an out-patient basis, of a preventative, diagnostic treatment, therapeutic, rehabilitator or counselling nature. It may also mean development related to the care and appearance of the body. Typical uses or facilities would include medical and dental offices, health clinics, traditional healing, counselling services, fitness centres and clubs, chiropractor offices, barbershops, hairdressers and beauty salons.

Principal Building means the main building that is being used and occupied on a parcel and shall include attached garages or carports.

Principal Use means the main purpose for which land, buildings or structure are ordinarily used.

Printing and Media Services means a commercial development which offers printing and advertising material services which may require equipment for graphic design, printing, duplicating, binding, or photographic processing.

Professional, Business, and Financial Services means businesses offering professional, business or financial services, such as accounting, legal advice, real estate, and insurance brokers. This use may include drive-through ATMs at financial establishments.

Public Use means the use of land for Enoch Cree Nation operated buildings and facilities for public parks and recreation, sports, education, health, welfare, administration, safety, communications or public works.

Public Utility means the use of land for buildings and facilities that distribute electricity, gas, water, telephonic or television signals.

Public Works Office and Yard means an office and attached yard reserved for the use of Enoch Cree Nation staff who manage and maintain public services such as water and sewage, and stores and maintains tools associated with general building, property, and road maintenance.

R Zone means any residential zone, and includes the CR and R1 zones.



Recreation, Passive means facilities used for recreational activities, which utilize tracts of land and may require accessory facilities or structures. This includes but is not limited to cross-country ski trails, golf driving ranges, ice rinks, playgrounds, sports fields and paintball.

Recreational Vehicle (RV) means a transportable conveyance intended as a temporary accommodation for travel, vacation, or recreational use and includes travel trailers, motorized homes, slide-in campers, chassis-mounted campers, boats, all-terrain vehicles, snowmobiles and tent trailers but not including manufactured homes.

RV (Recreational Vehicle) Storage means a development which provides fenced or indoor, secure, on-site storage of 2 or more recreational vehicles.

Restaurant means a commercial development which prepares food and/or beverages and serves them on-site. May include a café and restaurant and drive through service.

Retreat Centre means a building meant to house activities related to mental health and additions counselling and/or treatment, which includes accommodations for overnight stays or longer, and amenities needed for accommodating guests such as kitchen, sanitary facilities, and gardens.

Riding Arena means an area meant for exercising a horse which may include such accessory uses as shelter for horses, covered storage area for feed, and accessory building.

Setback means the required minimum or maximum distance between a Building, Structure or Use and each of the respective Parcel Lines.

Solar Collector, Major means the use of land or buildings for the conversion of the sun's rays to thermal, electrical or mechanical energy from a generating unit with a total capacity of greater than 150 kW or greater.

Solar Collector, Minor means the use of land or buildings for the conversion of the sun's rays to thermal, electrical or mechanical energy from a generating unit with a total capacity of less than 150 kW.

Structure means a construction of any kind, whether fixed to, supported by, or sunk into land or water which requires permanent location on the ground or something attached to the ground, and includes buildings, walls, decks, fences, tanks, pools, piers, sheds, display signs, poles and towers.

Suite, Attached means the accessory use of a dwelling unit which forms part of a single-detached dwelling which contains a separate entrance from the exterior of the building.



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Telecommunications Tower means a structure designed to support an antenna, or which function as an antenna in themselves, to receive broadcasting, cellular, and radio signals.

Yard, Front means that portion of the parcel extending across the full width of the parcel from the front parcel line to the face of the nearest exterior wall of the principal building on the parcel except in the case of a corner parcel, the front yard shall parallel the shortest boundary thereof abutting on a street or right of way.

Yard, Rear means that portion of the parcel extending across the full width of the parcel from the rear parcel line to the face of the nearest exterior wall of the principal building on the parcel.

Yard, Side means that portion of the parcel extending from the front yard to the rear yard and lying between the side parcel line and the face of the nearest exterior wall of the principal building on the parcel.

Wind Energy Conversion System, Major means a single turbine, or many turbines with a total capacity of 150 kW or more. This does not include windmills used for the aeration of dugouts.

Wind Energy Conversion System, Minor means a small-scale wind turbine with a total capacity of less than 150 kW. This does not include windmills used for the aeration of dugouts.

Zone means a zone created by this Bylaw or as amended or replaced.

Zoning Bylaw means this Bylaw, a bylaw enacted pursuant to sections 81(1)(g)(h) of the *Indian Act*.

Zoning Map means the maps attached as Schedules A and B.



Enoch Cree Nation Zoning Bylaw

2.0 General Regulations

2.1 Applicability of General Regulations

Except as otherwise specified in this Bylaw, Section 2 applies to all zones established under this Bylaw.

2.2 Existing Uses

Existing uses not otherwise already prohibited by Council and requests for development made prior to the date of the adoption of this Bylaw are grandfathered and therefore allowed to continue. Any changes in the land use or construction of new structures made after the adoption of this Zoning Bylaw must comply with this Zoning Bylaw.

2.3 Uses and Regulations

No land, building, or structure shall be developed, used, constructed, modified, converted, or re-constructed except in conformance with the provisions of this Bylaw, if initiated after the adoption of this Bylaw.

2.4 Irregular, Flag-shaped, or Panhandle Parcels

In the case of irregular, flag-shaped, or panhandle parcels, the minimum parcel frontages set out in this Bylaw shall apply at the exterior wall of the main building closest to the road boundary, provided that:

- .1 All parcels shall have a minimum width and a minimum length of at least 8.0 meters (m).
- .2 Any additional parcel boundaries other than the public street/road boundary and the rear parcel boundary shall be deemed a side parcel line and the setbacks required from side parcel lines shall prevail.
- .3 All other applicable provisions in this Bylaw are satisfied.

2.5 Parcel Area and Width

- .1 Except as otherwise permitted in this Bylaw, no parcel will be reduced in area, either by the conveyance or alienation of any portion thereof or otherwise, so that any of the provisions and regulations of this Bylaw are not complied with.
- .2 Minimum parcel size regulations do not apply where parcel lines are relocated to facilitate an existing development, provided that:
 - a. No additional parcels are created.
 - b. All parcels are contiguous.
 - c. No parcel shall be enlarged to a size permitting further subdivision.



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- .3 The minimum parcel size required by this Bylaw may be reduced by a maximum of 10% if part of the proposed parcel is required for the purpose of widening an existing highway or right of way.
- .4 The minimum parcel size required by this Bylaw may be reduced by a maximum of 10% under the following conditions:
 - a. The minimum parcel width set out in this Bylaw is attained.
 - b. The minimum parcel area needs to be reduced in order to allow the length of the parcel to be reduced.
 - c. The reduction in minimum parcel size (and resulting reduction in required length) is required in order to allow a subdivision to fit within an extension of the standard grid of streets, avenues and lanes within Enoch Cree Nation IR #135.

2.6 Siting, Size and Dimensions of Buildings and Structures

- .1 No building or structure shall be constructed, reconstructed, altered, moved or extended by the owner, occupier or any other person so that it contravenes the requirements for the zone in which it is located.
- .2 Notwithstanding the provisions of this Bylaw, no building, structure, or projection into a setback area shall be located on a parcel so as to interfere with the construction, operation, maintenance and replacement of an on-site septic system that has been approved by Health Canada or the appropriate agency. At the time of the development of this Bylaw the authority is Health Canada.

2.7 Projections into Setback Areas

Projections into setback areas include parts of buildings and structures that encroach into a setback area, which is the required distance between a building and a parcel line. No part of a building or structure shall project into a required front, side or rear yard setback required by this Bylaw, except for the following:

- .1 Steps and landings complete with handrails, fireplaces, balconies, and awnings provided they are not closer than 1.0 m from any side parcel.
- .2 A covered porch addition.
- .3 Wheelchair ramps.
- .4 Eaves, sills, belt courses, bay windows, chimneys, or other similar features.
- .5 An uncovered patio, sundeck, or terrace in a side or rear yard, that is not closer than 2.0 m to a parcel line.



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- .6 Arbors and trellises, fish ponds, flag poles or similar landscape features.

2.8 Setbacks

Buildings and structures erected in any zone shall conform to the following setback requirements from the parcel line of the following roadways and shall be measured from the right of way boundary:

- .1 Provincial highway – minimum 45.0 m, or a setback determined by the provincial authority, whichever is greater.
- .2 Arterial road – 45.0 m
- .3 Internal subdivision road – 7.5 m
- .4 Service road – 7.5 m

2.9 Uses Permitted in All Zones

The following uses are permitted in all zones:

- .1 Accessory Buildings
- .2 Highways
- .3 Rail tracks
- .4 Transit stops and shelters
- .5 Parks
- .6 Public utility facilities for local transmission of:
 - a. Water
 - b. Sewage
 - c. Electrical power
 - d. Fibre optic
 - e. Telephone
 - f. Natural gas
 - g. Cable television
 - h. Other similar services (but not including electrical substations, storage yards, works yards, maintenance buildings or maintenance offices)



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2.10 Uses Prohibited in All Zones

The following uses are prohibited in all zones:

- .1 The storage of derelict vehicles and non-operational equipment;
- .2 Derelict structures;
- .3 Dirt, clay or sand berming.

2.11 Landscaping and Screening

Landscaping and screening must conform to the following regulations:

- .1 The minimum width for landscape and screening areas is 1.0 m.
- .2 The minimum screening between an industrial use and a residential use shall be 2.0 m in height on the industrial parcel.
- .3 Wherever possible, landscape and screening areas will retain existing trees and natural vegetation and add planting that enhances the natural environment.
- .4 Landscape and screening areas must not be located on septic fields, and a septic field must not be located in a landscape and screening area.
- .5 Existing healthy woody plants (trees, shrubs) shall be preserved and protected unless removal is demonstrated to be necessary to efficiently accommodate the proposed development, or if the vegetation poses a safety hazard.
- .6 Vegetative buffers shall be required in the C zones and M zones where these uses are adjacent to R zones. Developments may be exempt from providing a vegetative buffer if the setback is required for a fire lane access.
- .7 Fence and wall materials shall be consistent with the character of the zone in which they are to be located. The height of a fence or wall shall be measured from grade. Where the fence or wall is adjacent to the property line, the height shall be measured with reference to the grade of the abutting property. Where a fence is located on top of a retaining wall, berm or similar structure, the height of the fence shall include the height of the supporting structure.
- .8 All storage of goods and materials, including in Accessory Storage Units, in C zones, P zones, the M1 zone, and AG zone shall be screened from view from any street, and from adjacent sites in an R zone by fences, berms, landscape materials or a combination of these to the satisfaction of Enoch Cree Nation.
- .9 All refuse, recycling and compost bins in a C zone, P zone, M1 zone or R1 zone shall be screened from view from any street, and from adjacent sites in an R zone by fences, berms, landscape materials or a combination of these to the satisfaction of Enoch Cree Nation. Containers must be sealed to contain odours and to prevent disturbance by animals.



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- .10 Winter design principles shall be incorporated into the landscape plan in C zones and P zones, and are to be encouraged in R zones. This may include but is not limited to the use of coniferous trees to provide shelter from prevailing winter winds, the use of additional exterior lighting, the use of overhangs and screens to provide shelter and drifting control, adequate sizing of vehicular areas to accommodate accumulated snow, minimizing required outdoor travel distances and consideration of sun angles and southern exposures in the design of outdoor amenity spaces.
- .11 In order to promote public safety and security strategies and design elements, Crime Prevention Through Environmental design principles shall be incorporated into the landscaping in C zones, P zones, and the R1 zone. This may include but is not limited to the provision of adequate outdoor lighting for entrances, building perimeters and walkways, clear directional and safety signage, the use of vandalism resistant materials, adequate provisions for waste collection, maintaining good sightlines and restricting vehicular access where appropriate.

2.12 Fencing

Where permitted in a zone, fencing must conform to these regulations:

- .1 The height of a fence shall be measured as the vertical distance from the average finished ground level at the base of the fence to the highest point of the fence.
- .2 Fences may be constructed within any required setback, with the exception of the required setback to a watercourse and with exception to that portion of a parcel that is within the sight triangle.
- .3 Barbed wire may only be used on the top of fences located on parcels in the AG zone, C3 zone, or M1 zone.
- .4 Fences along interior and rear parcel lines (where not adjacent to a highway) in R zones shall not exceed a height of 1.8 m.
- .5 Fences in a front yard in all zones shall not exceed a height of 1.0 m.
- .6 Fences on the exterior parcel line of a residential parcel may not exceed 1.8 m.
- .7 A fence located in an AG zone, M1 zone, C zones or P zones shall have a maximum height of 2.4 m on any side or rear yard.

2.13 Accessory Buildings, Uses and Structures

Accessory buildings, uses and structures, including garages, are permitted in any zone, but shall not:



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- .1 Be used for human habitation or located in a required front yard.
- .2 Be built within 2.0 m of the main building.
- .3 Exceed 4.0 m in height in any residential zone.
- .4 Be erected on any parcel unless the principal building, to which the accessory building is an incidental use, has been erected or will be erected simultaneously with said accessory building.
- .5 Be a manufactured home or recreational vehicle.

2.14 Accessory Storage Units

Where expressly permitted in a zone, the use of accessory storage units must comply with the following regulations:

- .1 Accessory Storage Units are intended only for the storage of materials and must not be used as accommodation or for any form of human habitation.
- .2 Accessory Storage Units are only permitted as accessory buildings if used as storage related to a principal building or purpose.
- .3 Accessory Storage Units must not be located on any street, sidewalk or trail, or in any location that blocks or interferes with vehicular and/or pedestrian circulation.
- .4 Accessory Storage Units should be free of advertising and should be painted a uniform colour.
- .5 Accessory Storage Units must not occupy any required off-street parking spaces.
- .6 Accessory Storage Units must not be located on any street, sidewalk or trail, or in any location that blocks or interferes with vehicular and pedestrian movement.
- .7 Accessory Storage Units must not exceed a height of 2.6 m and must not be stacked.
- .8 Multiple Accessory Storage Units, to a maximum of three, may be located on an AG zone, CR zone, P1 zone, P2 zone, C1 zone, C3 zone, and M1 zone parcel, only in the rear yard of the parcel or in an appropriately screened area.

2.15 Attached Suites

An attached suite must comply with the following regulations:

- .1 A maximum of one (1) attached suite is permitted as an accessory use to the principal single-detached dwelling.



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- .2 An attached suite must be serviced from the utilities servicing the principal single-detached dwelling, and shall not be serviced independently.
- .3 The principal single-detached dwelling on the parcel containing the attached suite must be occupied by the owner of the principal single-detached dwelling.
- .4 The attached suite shall have its own separate cooking, sleeping, and bathing facilities.
- .5 The attached suite shall have direct access to the outside without passing through any part of the principal dwelling.
- .6 Attached suites must meet Alberta Building Code requirements.
- .7 One additional off-street parking space must be provided for the attached suite, in addition to the parking requirements for the single-detached dwelling.
- .8 The maximum allowable habitable floor area of an attached suite shall be 110 m² (1184 ft²) with a maximum of two bedrooms and account for a maximum of 45% of the principal dwelling.
- .9 Attached suites must be considered part of the total building area.

2.16 Home-Based Businesses

Where permitted within a zone, home-based businesses must comply with the following regulations:

- .1 A home-based business must be owned and operated by the owner of the principal dwelling.
- .2 The owner of the home-based business must reside in the principal dwelling.
- .3 A home-based business may display one sign per parcel, which shall not exceed 0.3 m².
- .4 A home-based business must provide one off-street parking stall.
- .5 Operations of the home-based business must be contained wholly within the principal dwelling or accessory building and will involve no external storage of materials or finished products.
- .6 Home-based businesses must comply with all applicable regulations and Enoch Cree Nation bylaws.
- .7 Receive no materials or products in bulk by commercial vehicles or trailers.
- .8 A home-based business shall occupy no more than 50 m² of the principal dwelling or 25% of the gross floor area of the dwelling, whichever is less.
- .9 Business visitors or customers will not exceed the equivalent of 5 full time employees, visitors, or customers per day.



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- .10 Business activities must be conducted only between the hours of 8am and 10pm.
- .11 A home-based business must obtain a permit to operate from Enoch Cree Nation.

2.17 Home-Based Industries

Where permitted within a zone, home-based industries must comply with the following regulations:

- .1 A home-based industry must be owned and operated by the owner of the principal dwelling.
- .2 The owner of the home-based industry must reside in the principal dwelling.
- .3 A home-based industry may employ a maximum of two employees, one of whom is the owner of the principal dwelling.
- .4 A home-based industry may display one sign per parcel, which shall not exceed 0.3 m².
- .5 A home-based industry shall occupy no more than 50 m² of the principal dwelling or 25% of the gross floor area of the dwelling, whichever is less.
- .6 Operate wholly within the principal dwelling or accessory building, or ensure that activities are appropriately screened by fencing from neighbouring properties.
- .7 Home-based industries must comply with all applicable regulations and Enoch Cree Nation bylaws.
- .8 A home-based industry must provide one off-street parking stall.
- .9 A home-based industry must not produce any offensive noise, vibration, traffic, smoke, dust, odour, glare, heat, or electrical interference.
- .10 A home-based industry must not utilize materials or processes which produce flammable explosive vapours or gases under ordinary temperatures.
- .11 A home-based industry must not receive delivery or removal of materials or products in bulk by commercial vehicles or trailers.
- .12 Business visitors or customers must not exceed the equivalent of 5 full time employees, visitors, or customers per day.
- .13 Home-based industries will only be conducted during the hours of 8am to 10pm.
- .14 A home-based industry must obtain a permit to operate from Enoch Cree Nation.

2.18 Apiary

Where permitted within a zone, every person keeping bees and the owner of any parcel of land on which bees are kept must comply with the following regulations:



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- .1 The hive must be located in the rear yard of a parcel.
- .2 A maximum of two colonies of bees may be kept at any time on a parcel.
- .3 A beehive is not permitted within 6.5 m of any parcel line except when:
 - a. The hive is situated 2.5 m or more above the adjacent ground level.
 - b. The hive is situated less than 2.0 m above adjacent ground level and behind a solid fence or hedge 2.0 m or more in height running parallel to any parcel line and extending at least 6.0 m beyond the hive in both directions.

2.19 Backyard Hen Enclosures

Where permitted within a zone, a backyard hen enclosure must comply with the following regulations:

- .1 A backyard hen enclosure must be located in the rear yard of a parcel.
- .2 Backyard hen enclosures must be clearly incidental and secondary to the use of the dwelling for residential purposes, and must be conducted by a resident of the parcel.
- .3 A maximum of three hens may be kept for personal egg consumption.
- .4 Backyard hen enclosures must be located in a backyard and the dwelling unit must be between the backyard hen enclosure and the front parcel line.
- .5 A backyard hen enclosure must only use a pen and a coop as defined by this Bylaw.
- .6 The maximum size of a coop is 8 m² in floor area and 3.0 m in height.
- .7 The coop and the pen must be placed at least 2.5 m from the exterior side parcel line, the interior side parcel line and the rear parcel line.

2.20 Campground

Where permitted within a zone, campgrounds must comply with the following regulations:

- .1 Have a minimum parcel size or area of 4,000 m² (1 acre) and each campsite must be a minimum of 100 m² (1100 ft²).
- .2 Have a maximum parcel coverage of 45%, with campsite areas being included in the parcel coverage.
- .3 Provide services for the disposal of all wastewater and human waste generated at the campground.
- .4 Provide one service building for every 20 campsites that is equipped with at least one toilet, one washbasin, one sink, one shower and hot and cold water connections.



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Campgrounds may include the following accessory uses:

- .5 Playgrounds, sport fields, outdoor amphitheaters and other similar outdoor recreational and gathering structures.
- .6 One administrative office for use related only to the operation of the campground that has a floor area of no greater than 140 m².

2.21 Environmental Standards

The following regulations ensure that environmental standards are kept in order to preserve Enoch Cree Nation land for the benefit of all community members:

- .1 Stripping of vegetation or grading shall require an erosion and sediment control plan and be done in a manner which will minimize soil erosion by ensuring that the extent of the disturbed area and the duration of its exposure is minimized.
- .2 All developments shall be designed to ensure that storm water runoff to adjacent lands or watercourses does not exceed pre-development flows.
- .3 Developments shall not adversely affect traditional plants, noise, air quality, groundwater resources, or disturb natural drainage patterns or watercourses.

2.22 Slope Stability

The distances set out in the table below from a steep slope are the required setback from the top of bank as illustrated in **Figure 2.1**.

Depth of Slope	Setback Requirement
Less than 7.5 m	15.0 m
Between 7.5 m and 15.0 m	23.0 m
Between 15.0 m and 30.0 m	46.0 m
More than 30.0 m	61.0 m

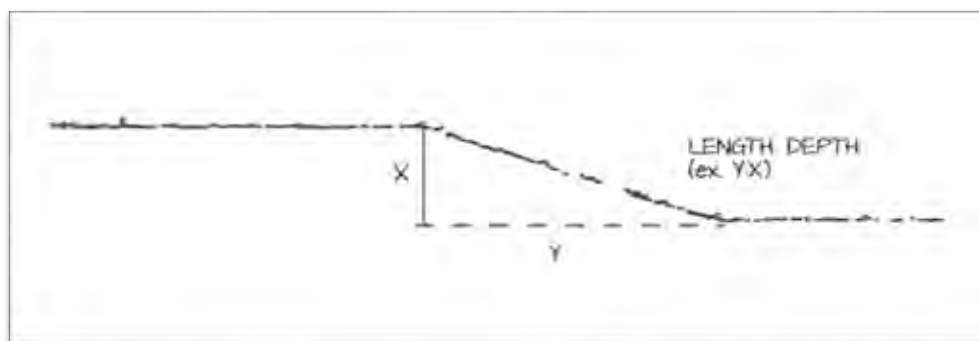
- .1 If it can be demonstrated that the proposed development will not be placed at undue risk, the suggested setback requirements may be relaxed at the discretion of Council.
- .2 For slope with a smooth and uninterrupted grade, the depth will be considered to be the vertical distance from the valley crest to the toe of the slope, as shown in **Figure 2.1**.



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- .3 For slopes which fall in a series of benches, the depth of the bank will be considered as the vertical distance between the valley crest to the toe of the slope of the next adjacent bench.

Figure 2.1: Slope Depth



2.23 Riparian Protection Area

The following regulations ensure that riparian areas are protected in order to preserve the quality of fish habitat and Enoch Cree Nation's natural resources:

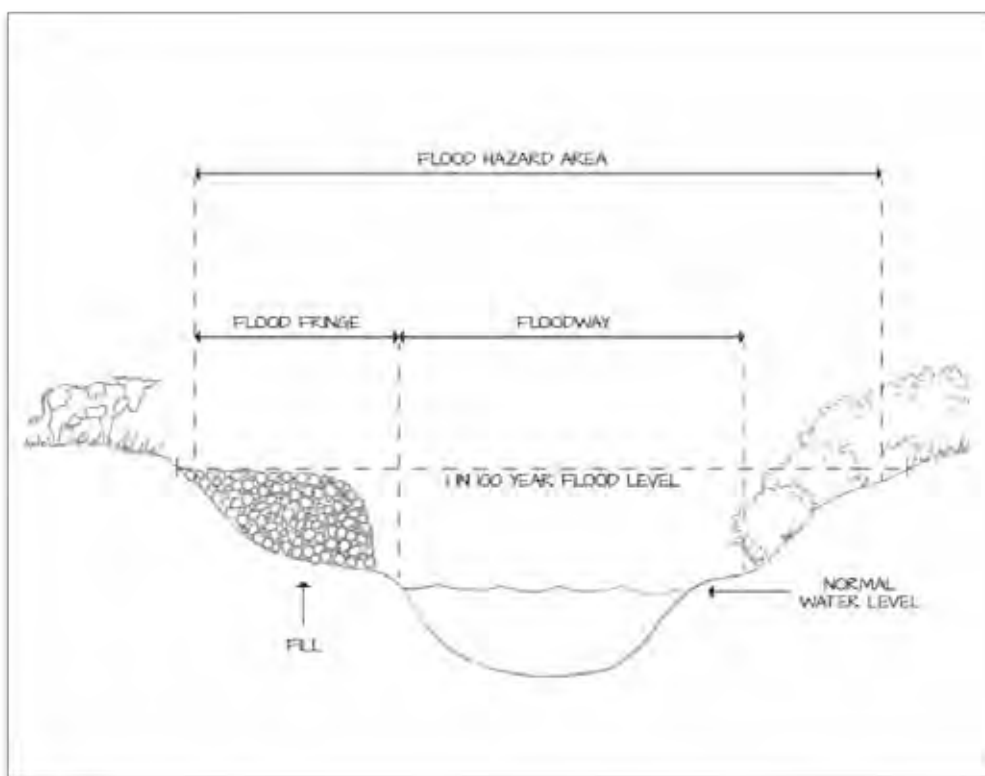
- .1 The riparian protection area shall be measured from the municipal top of bank, as determined by a qualified environmental professional or professional land surveyor, as shown in **Figure 2.2**, with a minimum setback of 15.0 m.
- .2 Where an applicant disputes the determination of the riparian protection area, an applicant may submit a report prepared by a qualified professional, to Enoch Cree Nation's satisfaction, to determine the appropriate riparian protection area based on the Department of Fisheries and Ocean's *Land Development Guidelines*.
- .3 If a development setback is required under other section(s) of the Zoning Bylaw that results in a setback greater than the riparian protection area, that greater setback shall prevail.
- .4 No development shall take place in the floodway as shown in **Figure 2.2**, except for the following uses:
 - a. Extensive agriculture that does not include buildings, structures or any obstruction in the floodway.
 - b. Roads, bridges, flood and erosion infrastructure as part of services and utilities carried out on behalf of the Federal, Provincial authorities or Enoch Cree Nation on land that is publicly owned or controlled.



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- c. Pathways that are constructed level with the existing natural grades.
- d. Recreational uses provided there are no buildings, structures or any obstruction in the floodway.
- .5 Replacement of an existing building not involving the construction or placement of fill material below the 1 in 100-year design flood. Replacement or new basements are not included in this provision.

Figure 2.2: Illustration of Flood Hazard Area



- .7 Subdivision is prohibited on parcels completely within the floodway.
- .8 Development within the flood fringe (see **Figure 2.2**) shall:
 - a. Demonstrate that floor level (including the construction system of the floor) is above the 1 in 100-year design flood. A qualified professional Engineer accredited by APEGA shall provide a detailed site survey and cross section drawings in support of the application.



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- b. Have no basements.
 - c. Be flood-proofed. New mechanical, electrical services and equipment shall be designed and installed a minimum of 0.6 m above the 1 in 100-year design flood. New or replacement private sewer systems shall be designed and installed to be flood-proofed.
 - d. Not result in the placement of fill materials where fill materials will be allowed specifically for the use of ensuring that development is above the 1 in 100-year design flood.
 - e. Not include fill materials for the purpose of creating a berm.
9. Notwithstanding any other provision in this Zoning Bylaw, all development within the flood fringe is discretionary.



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3.0 Parking and Loading Regulations

3.1 Parking and Storage in Residential Areas

Parking and storage of vehicles outside of a building in the R zones shall be permitted as follows:

- .1 Up to two operating or licensed trucks or commercial vehicles not exceeding 5,000 kg in weight as indicated on a present or past vehicle registration.
- .2 Any dismantled or wrecked automobile, truck, recreational vehicle, trailer or construction equipment for a period of not more than fifteen consecutive days.
- .3 Trucks, commercial vehicles or equipment temporarily required for the ongoing construction, repair and servicing or maintenance of the premises.
- .4 Storing boats, recreational vehicles and trailers are permitted on a parcel as follows:
 - a. One recreational vehicle not exceeding a body length of 14.0 m.
 - b. One trailer not exceeding a body length of 8.0 m.

3.2 Vehicle Storage and Non-Operational Equipment

Except where specifically permitted as a provision of this Bylaw, no parcel may be used for:

- .1 The keeping of more than one motor vehicle, other than a farm vehicle or recreational vehicle, which is not completely enclosed in a building or structure and which does not have attached or affixed in the manner prescribed by the *Motor Vehicle Act* regulations:
 - a. Motor vehicle plates for the current license year issued in respect of that vehicle.
 - b. An interim vehicle license issued in respect of that vehicle pursuant to the *Motor Vehicle Act* regulations.
- .2 The keeping of motor vehicle parts, unless contained entirely within a completely enclosed building.
- .3 The wrecking, storage or scrapping of derelict vehicles.
- .4 The use of a vacant lot for storing unlicensed vehicles or vehicle parts.
- .5 The storage of any recreational vehicle on a property for the purpose of using it as a habitable dwelling unit.
- .6 The storage of any vehicle in any setback area other than in a rear parcel line setback area.
- .7 The storage of non-operational equipment.



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3.3 Off-Street Parking Space Allocation

The allocation of spaces must conform to the following regulations:

- .1 Off-street parking spaces for residential uses must be located on the same parcel or, only in the case of multi-family buildings and excluding accessible parking, located on another parcel within 40.0 m of the building served.
- .2 Off-street parking spaces for classes of buildings other than residential dwellings or dwelling units may be located on the same parcel or on another parcel within 120.0 m of the building it serves.

3.4 Off-Street Parking Requirements

The following information provides the regulations which must be followed for off-street parking:

- .1 The number of off-street parking spaces for motor vehicles required for any use is calculated according to the following table in which Column I lists the types of uses and Column II indicates the number of required off-street parking spaces that are to be provided for each use listed in Column I.
- .2 In respect of a use permitted under this Bylaw which is not specifically referred to in Column I, the number of off-street parking is calculated on the basis of the requirements for a similar use that is listed in the table.
- .3 When calculating the number of off-street parking spaces to be provided, any fraction as a result of calculating the required amount of spaces must be rounded up to the nearest whole number.
- .4 Where more than one use is located on a parcel the total number of off-street parking spaces to be required shall be the total of the requirements for each use.
- .5 Where more than one use is located in a building the total number of off-street parking spaces required may recognize the mixed use and determine the number of spaces required based on the various portions of the building dedicated to each use.
- .6 Parking requirements for uses in the C2 zone may receive up to a 50% reduction in the off-street parking requirements with the exception of any residential uses, which receive no reduction in off-street parking requirements.



Column I	Column II
Use of a Building or Parcel	Minimum Required Number of Parking Spaces
Residential (Multi-unit)	
Dwelling, Apartment	1.5 parking spaces per dwelling unit (1 visitor parking space per 4 dwelling units)
Dwelling, Duplex	2 parking spaces per dwelling unit (1 visitor parking space per duplex)
Dwelling, Fourplex	2 parking spaces per dwelling unit (1 visitor parking space per fourplex)
Dwelling, Row Housing	1.5 parking spaces per dwelling unit (1 visitor parking space per 4 dwelling units)
Dwelling, Semi-Attached	2 parking spaces per dwelling unit (1 visitor parking space per 2 dwelling units)
Dwelling, Single-Detached	2 parking spaces per dwelling unit
Dwelling, Townhouse	1.5 parking spaces per dwelling unit (1 visitor parking space per 4 dwelling units)
Home-Based Business	1 parking space in addition to principal dwelling unit requirements
Home-Based Industry	1 parking space in addition to principal dwelling unit requirements
Suite, Attached	1 parking space per dwelling unit in addition to principal dwelling unit requirements
Institutional	
Cemetery	1 parking space per 50 m ² of cemetery area
Community Facilities	1 parking space per 30 m ² of floor area
Cultural and Recreational Facilities	1 parking space per 30 m ² of floor area
Daycare	1 parking space per every 4 children plus 1 parking space per 2 employees
Health and Community Care Services	1 parking space per employee plus 1 parking space per 30 m ² of floor area
School or College	1 parking space per classroom plus 1 parking space per 2 employees
Other institutional uses not listed	1 parking space per 20 m ² of principal building floor area
Commercial	
Automobile, Motorcycle and Automobile Parts, Sales and Service	4 parking spaces per service bay or 1 parking space per 50 m ² , whichever is greater
Big Box Retail	1 parking space per 80 m ² of floor area



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Campground	1 parking space per campsite plus 1 additional parking space per 4 campsites
Car Wash	4 parking spaces per wash bay or 1 parking per 50 m ² of floor area, whichever is greater
Convenience Retail Services	1 parking space per 20 m ² of floor area
Restaurant	1 parking space per 5 seats
Commercial Food Establishment	1 parking space per 5 seats or 1 parking space per 20 m ² , whichever is greater
Gaming Facilities	1 parking space per 20 m ² of floor area
Gas Station	4 parking spaces per service bay or 1 parking space per 50 m ² of floor area, whichever is greater
General Commercial Services	1 parking space per 20 m ² of floor area
Hotel	1 parking space per guest room
Motel	1 parking space per guest room
Liquor Sales/Distribution Services	1 parking space per 20 m ² of floor area
Cannabinoid Sales/Distribution Services	1 parking space per 20 m ² of floor area
Personal Health Care Services Establishment	2 parking spaces per exam room, chair or examination table
Professional, Business, and Financial Services	1 parking space per 20 m ² of floor area
Tire Shop, Including Sales and Repair	4 parking spaces per service bay or 1 parking space per 50 m ² of floor area, whichever is greater
Other commercial uses not listed	1 parking space per 20 m ² of floor area
Industrial	
Laydown Yard	1 parking space per 100 m ² of floor area
Other industrial uses not listed	1 parking space per 90 m ² of floor area plus 1 parking space per 30 m ² of floor area of accessory retail and office

3.5 Development and Maintenance Standards

The following regulations ensure consistent and standard develop and maintenance standards as they pertain to the indicated zones:

- .1 Regular and heavy truck (vehicles exceeding a gross vehicle weight of 9,100 kg) parking lot designs must be certified by a professional engineer to meet the standards and regulations set out by applicable legislation.

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- .2 Off-street parking spaces shall be designed to minimize the backing out of vehicles onto a highway, other than for residentially zoned buildings and uses.
- .3 Adequate provision shall be made for individual access and egress by vehicles to all parking spaces at all times by means of unobstructed maneuvering aisles. Maneuvering aisles of not less than the following widths, as set out in the following table shall be provided.

Parking Angle in Degrees	Minimum Width of Aisle
61° to 90°	7.0 m
46° to 60°	5.0 m
45° or less	4.0 m

- .4 Each off-street parking space shall contain a rectangle measuring a minimum length of 5.5 m by a minimum width of 2.7 m, and for parallel parking the space shall be 7.0 m in length by a minimum width of 2.5 m.
- .5 All parking and loading areas shall be provided with adequate curbs in order to retain all vehicles within such permitted parking areas, and to ensure that required fences, walls, hedges or landscaped areas, as well as any buildings, will be protected from parked vehicles.
- .6 All required parking areas in C zones shall be surfaced with asphalt, concrete or a compacted fine crushed granular material, so as to provide a trafficable surface which is durable and serviceable within 12 months following the occupation of a new structure. Alternative design standards are encouraged to allow for pervious materials to be used. A dirt or loose gravel surface is not acceptable.
- .7 All parking areas shall have individual parking spaces, maneuvering aisles, entrances and exits clearly marked.
- .8 Of the required number of parking spaces provided on a given site, a maximum of 20% may be designed to accommodate small car parking.
- .9 Lighting in parking facilities (covered or open) requiring 20 or more spaces will conform to the standards in the following table.
- .10 Lighting used to illuminate parking facilities shall be arranged so that direct rays of light are not directed or reflected upon adjacent properties.

3.6 Accessible Parking Spaces

In an instance where building or use on a parcel requires twenty parking stalls or more, every off-street parking lot or parkade must provide 1% of the required stalls, with a minimum of one stall for the use of persons with physical limitations and 1% of the requires stalls, with a minimum of one stall allocated for and denoted as: 'Elder Parking'. Each stall must be:

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- .1 At least 4.0 m in width and at least 8.0 m in length.
- .2 Located as close as possible to a main accessible building entrance.
- .3 Clearly identified for the exclusive use of persons with physical limitations.
- .4 Must be connected to a main accessible building entrance by a paved and smooth path.

3.7 Off-Street Loading Requirements

Where allowed in a zone, off-street loading must conform to the following regulations:

- .1 Each off-street loading space required by this Bylaw shall not be less than 9.0 m long, 3.7 m wide or have a vertical clearance of less than 3.7 m.
- .2 In the case of mixed uses, the total requirements for off-street loading facilities will be the sum of the requirements for the various uses computed separately.
- .3 Where a building or structure contains more than one permitted use whose business hours of operation do not overlap, the total requirements for off-street loading facilities shall be the greatest number required for any of the individual uses.
- .4 On every parcel used as a retail store, office, industry, warehouse or other similar use, the minimum number of spaces will be as outlined in the following table.
- .5 On every parcel used as an office building, place of public assembly, hospital, hotel, clubhouse or lodge, auditorium, public utility, school or other similar use, the minimum number of spaces will be as outlined below in the following table.

Column I	Column II
Uses of Building or Parcel	Minimum Loading Spaces Required
All retail stores, businesses, industries, warehouses or similar uses with a floor area:	
.1 Less than 500 m ²	1
.2 500 m ² to 2,000 m ²	2
.3 2,000 m ² to 5,000 m ²	3
All office building, place of public assembly, hospital, hotel, clubhouse or lodge, auditorium, public utility, school or other similar use:	
.1 Less than 3,000 m ²	1
.2 3,000 m ² to 5,000 m ²	2
.3 Each additional 5,000 m ² or portion thereof	1 additional



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4.0 Establishment of Zones

4.1 Zoning Designations

The area within the boundaries of the Enoch Cree Nation is hereby divided into the following zones in Column I and generally described in Column II:

COLUMN I	COLUMN II
Agricultural Zone	Title Elaboration
AG	Agricultural
Residential Zones	
CR	Country Residential
R1	Urban Residential
Commercial Zones	
C1	Entertainment Commercial
C2	Neighbourhood Commercial
C3	Highway Commercial
Industrial Zone	
M1	Industrial
Institutional Zones	
P1	Institutional, Schools and Public Use
P2	Parks and Recreation
P3	Natural and Culturally Significant Area
Direct Control Zone	
DC	Direct Control
Other Zone	
FD	Future Development

4.2 Zone Boundaries

The zone boundaries on Schedule A shall be interpreted as follows:

- .1 Where a zone boundary follows a street, lane, railway, pipeline, power line, utility right-of-way, easement, and centerline, unless otherwise clearly indicated on the Zoning Maps.



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- .2 Where a zone boundary is shown as approximately following the reserve boundary, it follows the reserve boundary.
- .3 Where a zone boundary is shown as approximately following a property line, it follows the property line.
- .4 In circumstances not covered above, the zone boundary shall be determined by the scale of the Zoning Maps.

4.3 Permitted and Discretionary Uses in Zones

This Zoning Bylaw sets out uses that are identified as either "Permitted" or "Discretionary" in each zone. Permitted uses and Discretionary uses in any zone require the owner, occupant or tenant of the property to make an application to Enoch Cree Nation to develop this use on a parcel prior to commencing development, unless otherwise stated in this bylaw. This process is made in order for Enoch Cree Nation to exercise control over development on Enoch Cree Nation IR #135 and 135A, to preserve Enoch Cree Nation's development vision, and for the safety and well-being of the community.



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5.0 Agricultural – AG

5.1 Purpose

To permit agricultural production and related farming activities while providing limited opportunity for compatible non-farm related land uses.

5.2 Permitted Uses

The following uses are permitted in AG zone:

- .1 Agriculture, Extensive
- .2 Apiary
- .3 Backyard Hen Enclosure
- .4 Dugout
- .5 Dwelling, Single-Detached
- .6 Kennel
- .7 Home-Based Business
- .8 Home-Based Industry
- .9 Mobile Home
- .10 Passive Recreation
- .11 Riding Arena
- .12 Solar Collector, Minor
- .13 Suite, Attached
- .14 Wind Energy Conversion System, Minor
- .15 Accessory Building
- .16 Accessory Storage Unit

5.3 Discretionary Uses

The following uses are permitted on a discretionary basis in AG zone:

- .1 Agriculture, Intensive
- .2 Campground



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- .3 Extensive Livestock Development
- .4 Natural Resource Extraction/Processing
- .5 RV Storage
- .6 Solar Collector, Major
- .7 Telecommunications Tower
- .8 Wind Energy Conversion System, Major
- .9 Outdoor Storage Facilities
- .10 Cannabinoid Agriculture

5.4 Regulations

On a parcel located in an area zoned as AG, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in this section. Column I sets out the matter to be regulated and Column II sets out the regulation.

COLUMN I	COLUMN II
.1 Minimum parcel size	8.0 ha (20 acres)
.2 Maximum number of dwellings per parcel	2 dwellings
.3 Maximum number of dwelling units per parcel	3 dwelling units
.4 Minimum frontage	185.0 m
.5 Minimum setback from parcel lines for principal building and accessory building: a. Front parcel line b. Rear parcel line c. Side parcel line	15.0 m 15.0 m 15.0 m
.6 Maximum parcel coverage (all buildings)	30%
.7 Minimum principal building size	70 m ²

5.5 Conditions of Use

- .1 Adequate fencing and/or buffering shall be constructed to the satisfaction of Enoch Cree Nation to ensure the on-site confinement of animals and to reduce the impact of noise or visual presence on surrounding properties.
- .2 Mobile homes are permitted in this AG zone.



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.3 Posting of a bond or letter of credit in an amount sufficient to remediate the parcel or adjacent parcels may be required as a condition of use.



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6.0 Country Residential – CR

6.1 Purpose

The purpose of this zone is to facilitate the development of single dwelling unit residential houses on larger parcels.

6.2 Permitted Uses

The following uses shall be permitted in the CR Zone:

- .1 Apiary
- .2 Backyard Hen Enclosure
- .3 Dwelling, Single-Detached
- .4 Home-Based Business
- .5 Kennel
- .6 Park
- .7 Solar Collector, Minor
- .8 Suite, Attached
- .9 Wind Energy Conversion System, Minor
- .10 Accessory Building
- .11 Accessory Storage Unit

6.3 Discretionary Uses

The following uses shall be permitted on a discretionary basis in the CR Zone:

- .1 Dugout
- .2 Dwelling, Duplex
- .3 Dwelling, Semi-Attached
- .4 Solar Collector, Major
- .5 Home-Based Industry
- .6 Wind Energy Conversion System, Major

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On a parcel located in an area zoned as CR, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in this section. Column I sets out the matter to be regulated and Column II sets out the regulation.

COLUMN I	COLUMN II
.1 Minimum parcel size	0.4 ha (1 acre)
.2 Maximum parcel size	8.0 ha (20 acres)
.3 Minimum frontage	30.0 m
.4 Maximum number of dwellings per parcel	1 dwelling per parcel
.5 Maximum number of dwelling units per parcel	2 dwelling units per parcel
.6 Minimum setback from parcel lines for principal building and accessory building: a. Front parcel line b. Rear parcel line c. Interior side parcel line	 15.0 m 7.5 m 15.0 m
.7 Maximum parcel coverage (all buildings)	40%
.8 Minimum principal building size	70 m ²

6.5 Conditions of Use

- .1 These parcels would have their own on-site septic system and individual cistern or well-water systems.
- .2 Notwithstanding the minimum parcel size, any parcel of land zoned CR must be able to support an individual cistern or well-water system, on-site septic system along with a replacement septic field.
- .3 Mobile homes are not permitted in this CR zone.



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7.0 Urban Residential – R1

7.1 Purpose

The purpose of this zone is to facilitate the development of a variety of residential development options as identified in the *ILUP* and *Village Area Structure Plan* in order to accommodate a growing population. This zone further aims to facilitate easy access between residential, institutional, and commercial areas.

7.2 Permitted Uses

The following uses are permitted in the R1 zone:

- .1 Backyard Hen Enclosure
- .2 Dwelling, Duplex
- .3 Dwelling, Fourplex
- .4 Dwelling, Row Housing
- .5 Dwelling, Semi-Attached
- .6 Dwelling, Single-Detached
- .7 Dwelling, Townhouse
- .8 Dwelling, Triplex
- .9 Home-Based Business
- .10 Solar Collector, Minor
- .11 Suite, Attached
- .12 Accessory Building

7.3 Discretionary Uses

The following uses are permitted on a discretionary basis in the R1 zone:

- .1 Dwelling, Apartment

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On a parcel located in an area zoned as R1, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in this section. Column I sets out the matter to be regulated and Column II sets out the regulation.

COLUMN I	COLUMN II
.1 Minimum density	20 dwelling units per ha
.2 Minimum parcel size	550 m ² (5900 ft ²)
.3 Minimum frontage	20.0 m
.4 Minimum setback of principal building and accessory building:	
a. Front parcel line	4.0 m
b. Interior side parcel line	1.5 m
c. Rear parcel line	3.0 m
d. Exterior side parcel line	3.0 m
.5 Maximum parcel coverage (all buildings)	60%
.6 Minimum principal building size	60 m ²

7.5 Conditions of Use

- .1 All dwelling units in the R1 zone must be serviced by a community water system and community sewer system.
- .2 Backyard hen enclosures are only permitted in the rear yard of a parcel with a single-detached dwelling.
- .3 Mobile homes are not permitted in this R1 zone.



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8.0 Entertainment Commercial – C1

8.1 Purpose

The purpose of this zone is to promote the development of land uses that supports the growth of tourism and entertainment services on Enoch Cree Nation lands.

8.2 Permitted Uses

The following uses are permitted in the C1 zone.

- .1 Community Hall
- .2 Gaming Facility
- .3 Movie Theater
- .4 Concert Venue
- .5 Convention Venue
- .6 Resort
- .7 Restaurant
- .8 Accessory Storage Unit

8.3 Discretionary Uses

The following are discretionary uses permitted in the C1 zone.

- .1 Adult Entertainment and Body Rub Services
- .2 Liquor Store
- .3 Cannabinoid Sales/Distribution Services

8.4 Regulations

On a parcel located in an area zoned as C1, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in this section. Column I sets out the matter to be regulated and Column II sets out the regulation.



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COLUMN I		COLUMN II	
1. Minimum parcel size		450 m ² (4800 ft ²)	
2. Minimum frontage		15.0 m	
3. Minimum setback from parcel lines for principal building:			
a. Front parcel line		8.0 m	
b. Rear parcel line		5.0 m	
c. Interior side parcel line		5.0 m	
d. Exterior side parcel line		2.0 m	
4. Maximum parcel coverage (all buildings)		70%	



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9.0 Neighbourhood Commercial – C2

9.1 Purpose

To provide space for smaller scale commercial buildings which serve the surrounding neighbourhood.

9.2 Permitted Uses

The following uses are permitted in the C2 zone:

- .1 Animal Grooming
- .2 Automobile, Motorcycle and Automobile Parts, Sales and Service
- .3 Commercial Food Establishment
- .4 Commercial Laundry Establishment
- .5 Daycare
- .6 General Commercial Services
- .7 Personal and Health Care Services Establishment
- .8 Printing and Media Services
- .9 Professional, Business, and Financial Services
- .10 Post Office
- .11 Restaurant
- .12 Accessory Building

9.3 Discretionary Uses

The following uses are permitted on a discretionary basis:

- .1 Liquor Store
- .2 Cannabinoid Sales/Distribution Services
- .3 Adult Entertainment and Body Rub Services

9.4 Regulations



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On a parcel located in an area zoned as C2, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in this section. Column I sets out the matter to be regulated and Column II sets out the regulation.

COLUMN I	COLUMN II
.1 Minimum parcel size	550 m ² (5900 ft ²)
.2 Minimum frontage	15.0 m
.3 Minimum setback from parcel lines for principal building: a. Front parcel line b. Rear parcel line c. Interior side parcel line d. Exterior side parcel line	 1.0 m 2.0 m 1.0 m 2.0 m
.4 Maximum parcel coverage (all buildings)	90%

9.5 Conditions of Use

- .1 Principal buildings on land zoned neighbourhood commercial shall be serviced by community water and sewer systems.



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10.0 Highway Commercial – C3

10.1 Purpose

The purpose of this zone is to regulate commercial uses along highways that may take a variety of formats and are dependent on good highway access and visibility. Regulation is intended to ensure that Enoch Cree Nation effectively leverages the economic development potential of this land.

10.2 Permitted Uses

The following uses are permitted in the C3 zone:

- .1 Automobile, Motorcycle and Automobile Parts, Sales and Service
- .2 Car Wash
- .3 Commercial Food Establishment
- .4 Convenience Retail Services
- .5 Distribution Centre
- .6 Garden and Nursery Supply
- .7 Gas Station
- .8 General Commercial Services
- .9 Hotel
- .10 Indoor Storage Facilities
- .11 Manufactured Home Sales, Service and Storage
- .12 Motel
- .13 Personal and Health Care Services Establishment
- .14 Professional, Business and Financial Services
- .15 Restaurant
- .16 Solar Collector, Minor
- .17 Tire Shop, Including Sales and Repair
- .18 Towing Service
- .19 Truck Stop
- .20 Wholesale or Warehousing
- .21 Wind Energy Conversion System, Minor



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- .22 Accessory Building
- .23 Accessory Storage Unit

10.3 Discretionary Uses

The following uses are permitted on a discretionary basis:

- .1 Big Box Retail
- .2 Cardlock Facility
- .3 Solar Collector, Major
- .4 Liquor Sales/Distribution Services
- .5 Cannabinoid Sales/Distribution Services
- .6 Adult Entertainment and Body Rub Services
- .7 Wind Energy Conversion System, Major

10.4 Regulations

On a parcel located in an area zoned as C3, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in this section. Column I sets out the matter to be regulated and Column II sets out the regulation.

COLUMN I	COLUMN II
.1 Minimum parcel size	1,800 m ² (0.4 acre)
.2 Minimum frontage	20.0 m
.3 Minimum setback from parcel lines for principal building: a. Front parcel line b. Rear parcel line c. Exterior side parcel line d. Interior side parcel line	6.0 m 5.0 m 2.0 m 2.0 m
.4 Maximum parcel coverage (all buildings)	75%

10.5 Conditions of Use

- .1 Posting of a bond or letter of credit in an amount sufficient to remediate the parcel or adjacent parcels may be required as a condition of use.

**Enoch Cree Nation
Zoning Bylaw****11.0 Industrial – M1****11.1 Purpose**

The purpose of this zone is to provide land for industrial activities to promote this type of development while ensuring that activities do not negatively impact activity in other zones with noise or air pollution.

11.2 Permitted Uses

The following uses are permitted in the M1 zone:

- .1 Automobile, Motorcycle and Automobile Parts, Sales and Service
- .2 Distribution Centre
- .3 Indoor Storage Facilities
- .4 Laydown Yard
- .5 Manufacturing
- .6 Trade Office
- .7 Accessory Building
- .8 Accessory Storage Unit

11.3 Discretionary Uses

The following uses are discretionary in the M1 zone:

- .1 Natural Resource Extraction/Processing
- .2 Outdoor Storage Facilities

11.4 Regulations

On a parcel located in an area zoned as M1, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in this section. Column I sets out the matter to be regulated and Column II sets out the regulation.

COLUMN I	COLUMN II
.1 Minimum parcel size	1,800 m ² (0.4 acre)
.2 Minimum frontage	15.0 m



Enoch Cree Nation
Zoning Bylaw

COLUMN I	COLUMN II
.3 Minimum setback from parcel lines for principal building:	
a. Front parcel line	12.0 m
b. Rear parcel line	5.0 m
c. Interior side parcel line	3.0 m
d. Exterior side parcel line	3.0 m

11.5 Conditions of Use

- .1 Any M1 parcel that abuts an R zone must provide a buffer of at least 5.0 m in width and which is designed to mitigate noise and aesthetics.
- .2 Posting of a bond or letter of credit in an amount sufficient to remediate the parcel or adjacent parcels may be required as a condition of use.



Enoch Cree Nation
Zoning Bylaw

12.0 Institutional, Schools and Public Use – P1

12.1 Purpose

The purpose of this zone is to provide a space for institutional, administrative, and facilities for the community of Enoch Cree Nation. They are designed to be located in order to provide accessibility to all members of Enoch Cree Nation, and integrated into the Village area as per the *Village Area Structure Plan*.

12.2 Permitted Uses

The following uses are permitted in the P1 zone:

- .1 Cemetery
- .2 Community Facilities
- .3 Community Garden
- .4 Cultural and Recreational Facility
- .5 Daycare
- .6 Emergency and Protective Services
- .7 Health and Community Care Services
- .8 Park
- .9 Public Works Office and Yard
- .10 Retreat Centre
- .11 School or College
- .12 Solar Collector, Minor
- .13 Accessory Building
- .14 Accessory Storage Unit

12.3 Discretionary Uses

The following uses are permitted on a discretionary basis in the P1 zone:

- .1 Convenience Retail Services
- .2 Solar Collector, Major
- .3 Telecommunications Tower

**Enoch Cree Nation
Zoning Bylaw****12.4 Regulations**

On a parcel located in an area zoned as P1, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in this section. Column I sets out the matter to be regulated and Column II sets out the regulation.

COLUMN I	COLUMN II
.1 Minimum parcel size	550 m ² (5900 ft ²)
.2 Minimum frontage	13.0 m
.3 Minimum setback from parcel lines for principal building and accessory building:	
a. Front parcel line	3.0 m
b. Rear parcel line	1.5 m
c. Interior side parcel line	1.5 m
d. Exterior side parcel line	3.0 m
.4 Maximum parcel coverage (all buildings)	60%

12.5 Conditions of Use

- .1 All principal buildings in P1 zone must be serviced by appropriate onsite water and septic system or community water and sewer system.



Enoch Cree Nation
Zoning Bylaw

13.0 Parks and Recreation – P2

13.1 Purpose

Land in this zone is intended to provide for the recreational needs of the community, and are principally outdoor based uses.

13.2 Reserve 135A

All lands located in Reserve 135A are P2 lands.

13.3 Permitted Uses

The following uses are permitted in the P2 zone:

- .1 Apiary
- .2 Community Garden
- .3 Cultural and Recreational Facility
- .4 Park
- .5 Recreation, Passive
- .6 Solar Collector, Minor
- .7 Wind Energy Conversion System, Minor
- .8 Accessory Building
- .9 Accessory Storage Unit

13.4 Discretionary Uses

The following uses will be allowed on a discretionary basis in the P2 zone:

- .1 Solar Collector, Major

13.5 Regulations

On a parcel located in an area zoned as P2, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in this section. Column I sets out the matter to be regulated and Column II sets out the regulation.



Enoch Cree Nation
Zoning Bylaw

COLUMN I		COLUMN II	
.1 Minimum parcel size		400 m ² (4300 ft ²)	
.2 Minimum frontage		15.0 m	
.3 Minimum setback from parcel lines for principal building and accessory building:			
a. Front parcel line		7.0 m	
b. Rear parcel line		8.0 m	
c. Interior side parcel line		1.5 m	
d. Exterior side parcel line		3.0 m	



Enoch Cree Nation
Zoning Bylaw

14.0 Natural and Culturally Significant Area – P3

14.1 Purpose

The purpose of this zone is to identify and protect areas from development because of the value to the community for its existing traditional use plants, environmental significance, cultural grounds, sacred sites, heritage and/or open space.

14.2 Regulations

- .1 Enoch Cree Nation reserves the right to prohibit access to any part of a P3 zone if deemed necessary for the sake of environmental or cultural conservation.



Enoch Cree Nation
Zoning Bylaw

15.0 Direct Control – DC

15.1 Purpose

Due to the danger of active munitions and hazardous material within Enoch Cree Nation IR #135, access is restricted to the area surrounding the Yekau Wetland Complex. This area of IR #135 historically formed part of the Yekau Lake British Commonwealth Air Training Program Practice Bomb Range (YL BCATPPBR). The Direct Control designation provides the opportunity for detailed, sensitive control of the use, development, monitoring, and disturbance of the land.

15.2 Conditions of Use

- .1 No permitted uses or discretionary uses are identified for DC zone pending further investigation and potential remediation.



Enoch Cree Nation
Zoning Bylaw

16.0 Future Development – FD

16.1 Purpose

The purpose of this zone is to identify lands for potential future development. The *Integrated Land Use Plan* and any Area Structure Plans identify objectives and future directions for development of these lands.

16.2 Permitted Uses

The following uses and no others are permitted in the FD zone:

- .1 Open Space

16.3 Regulations

- .1 On a parcel located in an area zoned FD, no building or structure shall be constructed, located or altered, and no plan of subdivision approved which contravenes the regulations set out in this section.



Enoch Cree Nation Zoning Bylaw

17.0 Basic Provisions

17.1 Purpose

The purpose of this Zoning Bylaw is to provide the regulatory support needed to implement the *Integrated Land Use Plan* and relevant Area Structure Plans in order to:

- .1 Designating the Enoch Cree Land IR #135 and #135A into zones where certain types of development and land uses are permitted.
- .2 Providing direction on site planning issues such as the location of main buildings and accessory buildings on a parcel of land.
- .3 Providing direction on issues such as home-based businesses, secondary suites, use of cargo containers in residential areas, use of mobile homes, and other matters.
- .4 To integrate the use of this Bylaw into other relevant policies and ensure consistency between these policies.

17.2 Application

This Bylaw applies to all land, buildings and structures including the surface of water within the legal boundaries of the Enoch Cree Nation IR #135 and #135A as shown on Schedule A and B (Zoning Bylaw Maps).

17.3 Conformity

Land, including the surface of water, must not be used and buildings and structures must not be constructed, altered, located or used except as specifically permitted in this Bylaw.

17.4 Severability

If any section, subsection, sentence, clause, or phrase of this Bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, the invalid portion must be severed and the decision that it is invalid shall not affect the validity of the remaining portion of this Bylaw.

17.5 Measurements

All dimensions and other measurements in this Bylaw are expressed in the Standard International Units (Metric) System. Imperial Units are provided in the case of parcel sizes for information only.



Enoch Cree Nation Zoning Bylaw

17.6 Applicable Regulations

Where this Bylaw sets out both general and specific regulations that could apply to a situation, the specific regulation shall apply.

17.7 Compliance with Other Legislation

In addition to this Bylaw, a person is responsible for ascertaining and complying with requirements of all other applicable Enoch Cree Nation bylaws or other regulations.



Enoch Cree Nation
Zoning Bylaw

18.0 Administration & Enforcement

18.1 Inspection

The persons designated as bylaw enforcement officers, the building inspector, or other officers of the Enoch Cree Nation, who may be appointed by Council, are hereby authorized to enter, at all reasonable times, any day of the week, on any property that is subject to regulations under this Bylaw to ascertain whether the provisions of this Bylaw are being adhered to. In addition to the authority to enter, said persons are authorized to use technology to inspect including satellite imagery or drone imagery.

18.2 Authority

This Bylaw is implemented pursuant to Enoch Cree Nation's right to govern its lands pursuant to sections 81(1)(g)(h) of the *Indian Act*.

18.3 Application/Subject Area

This Bylaw applies to the entire geographical area of the Enoch Cree Nation Reserve #135 and #135A and to all land, buildings and structures including the surface of water within that area.

18.4 Violation

Any person who violates the Zoning Bylaw will be deemed to be guilty of an offence under this Bylaw. This includes an individual who:

- .1 Violates any provision of this Bylaw.
- .2 Causes or permits any act or thing to be done in contravention or violation of any of the provisions of this Bylaw.
- .3 Neglects or omits to do anything required under this Bylaw.
- .4 Carries out, causes or permits to be carried out any development in a manner prohibited by or contrary to any of the provisions of this Bylaw.
- .5 Fails to comply with an order, direction or notice given under this Bylaw.
- .6 Prevents or obstructs or attempts to prevent or obstruct the authorized entry of an officer onto.

18.5 Offences and Penalties



Enoch Cree Nation Zoning Bylaw

- .1 Every person who violates any provisions of this Bylaw or who suffers or permits any act or thing to be done in contravention of this Bylaw, or who refuses, omits, or neglects to fulfill, observe, carry out, or perform any duty or obligation imposed by the Bylaw is liable upon summary conviction, to a fine and penalty not to exceed \$1,000, or imprisonment for a term not exceeding 30 days, or both.
- .2 Any Court of competent jurisdiction may make an order for injunctive or mandamus relief at the instance of Council.
- .3 Each day during which an offence against this Bylaw is continued, it will be deemed to constitute a new and separate offence.
- .4 The penalties imposed will be in addition to and not in substitution for any other penalty or remedy imposed by this Bylaw.

18.6 Prohibition

Uses not listed in respect of a particular zone are prohibited.

18.7 Compliance with Other Restrictions

Provisions in this Bylaw shall not reduce or mitigate any need to comply with existing policies, laws, and bylaws adopted Enoch Cree Nation. In addition, provisions in this Bylaw shall not reduce or mitigate any restrictions or regulations lawfully imposed by the Government of Canada, the Province of Alberta, or any other governmental authority having jurisdiction to make such restrictions or regulations.

18.8 Non-compliance with Siting, Size, and Shape Requirements

A building existing at the time of adoption of this Bylaw that fails to comply with the requirements relating to siting, size and shape must not be altered or extended unless such alterations or extensions are in accordance with the requirements of this Bylaw.



Enoch Cree Nation
Zoning Bylaw

18.9 Amendments

Historical amendments to this Bylaw:

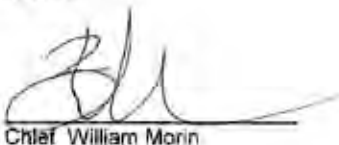
Date Of Amendment:	Section to Be Amended:	Amendment:

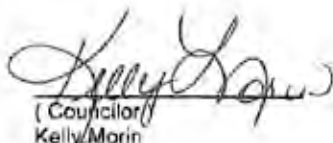


Enoch Cree Nation
Zoning Bylaw

THIS BY-LAW IS HEREBY enacted at a duly convened meeting of the Council of the Enoch Cree Nation this 26th day of April, 2018.

Signed by the following members of Council:


Chief William Morin


(Councillor)
Kelly Morin

(Councillor)
Shane Morin

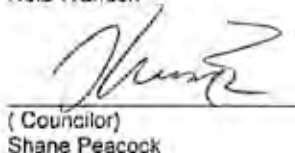
(Councillor)
Lyle Morin

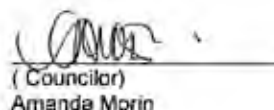

(Councillor)
Lorna Morin

(Councillor)
Nola Wanuch


(Councillor)
Michelle Wilsdon

(Councillor)
John Thomas


(Councillor)
Shane Peacock


(Councillor)
Amanda Morin

being the majority of those members of the Council of the Enoch Cree Nation present at a duly called meeting of the Council.



Enoch Cree Nation
Zoning Bylaw

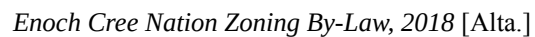
SCHEDULE A
ZONING BYLAW MAP





Enoch Cree Nation
Zoning Bylaw

SCHEDULE B
ZONING BYLAW MAP – VILLAGE SITE





Enoch Cree Nation
Zoning Bylaw

SCHEDULE C
ZONING BYLAW MAP – RESERVE #135A



Schedule C

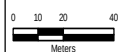
**Enoch Cree First Nation
Zoning Bylaw Map
IR135A**

 Reserve Boundary

Zoning

 IR135A Direct Control (DC3)

BYLAW NO.	AMENDMENTS	DATE



Coordinate System:
NAD 1983 CSRS UTM Zone 12N

Data Sources:
- Base data provided by Enoch Cree Nation.
- Imagery provided by Bing.

The accuracy & completeness of information shown on this drawing is not guaranteed. It will be the responsibility of the user of the information shown on this drawing to locate & establish the precise location of all existing information whether shown or not.



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McKay First Nation, in the Province of Alberta, at a meeting held on the 14th day of August 2018.

- **Fort McKay First Nation
Annual Expenditure By-law, 2018**

Dated at Ottawa, Ontario, this 24 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**FORT MCKAY FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2018**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Fort McKay First Nation has enacted the *Fort McKay First Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve; and

C. The Council of the Fort McKay First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE the Council of the Fort McKay First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort McKay First Nation Annual Expenditure By-law, 2018*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“By-law” means an annual expenditure by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Fort McKay First Nation, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Fort McKay First Nation Property Taxation and Assessment By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined words and used in this By-law has the same meanings given to them in the Assessment By-law and Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.



10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

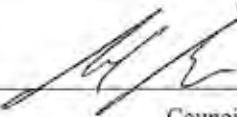
11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

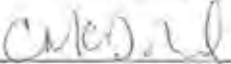
12. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 14 day of August, 2018,
at Fort McKay, in the Province of Alberta.

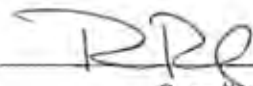
A quorum of Council consists of five (5) members of Council.

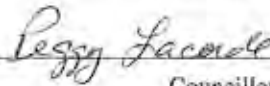


Chief Jim Boucher


Councillor Gerald Gladue


Councillor Crystal McDonald



Councillor Raymond Powder


Councillor Peggy Lacorde

Councillor



SCHEDULE

FORT MCKAY FIRST NATION 2018 ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:
 - a. Property Tax Revenues \$2,366,999.16

TOTAL REVENUES \$2,366,999.16

PART 2: EXPENDITURES

General Government Expenditures

- a. Executive and Legislative
 - b. *General Administrative*
 - c. **Tax Administrator Salary / Appeal Board Fees** \$15,000.00
 - d. **Tax Assessor Fees** \$65,000.00
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. **Transportation/Park Development**
 - a. Roads and Streets
 - b. **Incubator Park Development & Maintenance** \$100,000.00
 - c. **Servicing Lots** \$457,000.00
 - d. Snow and Ice Removal
 - e. Parking
 - f. Public Transit
 - g. Other Transportation



- 4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Heritage Protection
 - d. Other Recreation and Culture
- 5. Community Development
 - a. Housing
 - b. Planning and Zoning
 - c. Community Planning
 - d. Economic Development Program
 - e. Tourism
 - f. Trade and Industry
 - g. Land Rehabilitation and Beautification
 - h. Other Regional Planning and Development
 - d. Public Works Maintenance & Operation** **\$1,600,000.00**
- 6. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Recycling
 - e. Other Environmental Services
- 7. Fiscal Services
 - a. Debt Payments
 - d. Accelerated Debt Payments
 - e. Other Fiscal Services
- 8. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Education
 - e. Other Service



9. Contingency Amounts	\$129,999.16
TOTAL EXPENDITURES	\$2,366,999.16
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$
BALANCE	\$ <u>(0.00)</u>



FORT MCKAY
FIRST NATION

Community Housing Law



COMMUNITY HOUSING LAW

FORT MCKAY FIRST NATION

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WHEREAS the Council, in consultation with Membership, has identified certain housing objectives in long term strategic plans and initiatives; and

WHEREAS the First Nation desires to assure to its Members, sustainable quality community housing and seeks to achieve that objective by:

Operating within First Nation budgets;

Building and maintaining residential premises that meet or exceed National Building Code standards; and

Establishing rules and procedures that will assure equitable distribution of housing resources based on objective criteria;

**NOW THEREFORE THE COUNCIL OF FORT MCKAY FIRST NATION ENACT
AS FOLLOWS:**

**Part 1
Interpretation**

1 Definitions

- 1.1 In this Law:



- (a) “Council” means the Chief and Council elected to public office pursuant to the Election Code of Fort McKay First Nation as amended or replaced from time to time;
- (b) “Disabled” means, in respect of a Member, that the Member suffers from a severe illness or condition (excluding addictions to alcohol, drugs, or other substances) that prevents the person from pursuing any substantially gainful occupation and provided that the Member has provided one of the following:
 - (i) certification in the prescribed form, of a diagnosis by a qualified medical professional with all relevant and material information respecting the condition outlined within the certification; or
 - (ii) confirmation from the responsible governmental department or the Member’s insurer confirming that:
 - A. the Member is a recipient of Assured Income for the Severely Handicapped or any replacement income program operated by the Province of Alberta;
 - B. the Member is a recipient of Canada Pension disability benefits; or
 - C. the Member is receiving long term disability benefits under a policy of insurance;
- (c) “Elder ” means a Member who is 60 years of age or older;
- (d) “Family” means a spouse including a common law spouse and all persons who are members of one’s immediate family including a child, father, mother, brother, sister, or grandparent;
- (e) “First Nation” means the body of persons comprising the Fort McKay First Nation recognized by Her Majesty the Queen in right of Canada as a band as defined in the *Indian Act*, R.S.C. 1985, c. I-5, as amended and any successor to the First Nation;
- (f) “First Nation Entity” means a related business corporation or other legal entity which is owned or controlled, in whole or in part, by the First Nation;
- (g) “Grant of Tenancy” means conferral of a right to enter into a Rental Agreement for a Tenancy in respect of a Housing Unit;



- (h) “Housing Manager” means the person appointed by the Chief Executive Officer to administer Housing Units under this Law and includes any person delegated authority to act by the Housing Manager;
- (i) “Housing Unit” means a dwelling unit owned by the First Nation which is used for community housing purposes and includes:
 - (i) a manufactured or mobile home;
 - (ii) a manufactured home pad;
 - (iii) multi-residential premises such as a duplex, triplex, or fourplex; and
 - (iv) detached single family homes;but does not include any hotel, motel, resort, lodge accommodation, cottage, cabin, campground, or other facility operated by the First Nation or a First Nation Entity as temporary accommodation for persons who are not Members or any other premises prescribed by Council as excluded from the application of this Law;
- (j) “Landlord” means, in respect of a Tenancy under this Law, the First Nation as represented by the Housing Manager;
- (k) “Member” means a person admitted to membership or citizenship with the First Nation pursuant to the Fort McKay First Nation Membership Code as amended or replaced from time to time;
- (l) “Overholding Tenant” means a person who was a Tenant and who does not vacate the Housing Unit after the Tenancy has been terminated;
- (m) “Principle Residence” means the place that is that Member’s home, where the Member sleeps, takes meals, and keeps their household effects and personal property, notwithstanding any short term absences for work or other reasonable excuse;
- (n) “Rent” means the consideration to be paid by the Tenant to the Landlord under the terms of a Rental Agreement but does not include a Security Deposit;
- (o) “Rental Agreement” means the written contract signed by the Tenant and the Landlord governing the occupancy of a Housing Unit and all Rental Agreements shall be deemed to be on the basis of a month to month tenancy;



- (p) “Served on the Tenant” means that the notice or other document is:
 - (i) personally delivered to the Tenant;
 - (ii) left with an adult person at the Housing Unit; or
 - (iii) posted to the door of the Housing Unit;
- (q) “Substantial Breach” means a Tenant’s failure to fulfill one or more fundamental terms of a Rental Agreement, including refusal to sign an updated Rental Agreement and the payment of Rent, and includes a series of failures in respect of non-fundamental terms, the cumulative effect of which is substantial;
- (r) “Security Deposit” means an amount of money given by the Tenant to the Landlord:
 - (i) to be held by the Landlord as security for the performance of the Tenant’s obligations under a Rental Agreement; and
 - (ii) to be returned, in whole or in part, to the Tenant upon the termination of a Tenancy and fulfilment of the Tenant’s obligations under a Rental Agreement.
- (s) “Suitable Size Accommodation” means that the occupancy in respect of a Housing Unit does not exceed two persons for each bedroom in the Housing Unit;
- (t) “Tenancy” means the period of time which:
 - (i) commences on the day that the Rental Agreement has been signed, the Security Deposit and first month’s Rent has been paid, and the keys have been delivered to the Tenant; and
 - (ii) ends on the day:
 - A. the Landlord and Tenant agree to terminate the Tenancy;
 - B. the Landlord reasonably believes the Tenant has repudiated or abandoned the Tenancy; or
 - C. the Landlord or the Tenant has terminated the Tenancy by giving notice as prescribed by this Law;
- (u) “Tenant” means:



- (i) a Member that has been given permission by the Landlord to occupy a Housing Unit under a Rental Agreement;
- (ii) where the context so requires, a member of the Family of the person described in subsection (i) who resides in the same Housing Unit;

2 Principles of Construction

- 2.1 This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.
- 2.2 Headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

3 Conflicts of Law

- 3.1 This Law governs privileges that are intended to provide benefits to Members only and constitutes a right or freedom of an aboriginal people in respect of which no person who is not a Member may claim any right including the right not to be subjected to discrimination based on race, or national or ethnic origin pursuant to any law or statute of Canada or Alberta.
- 3.2 Without limiting the generality of section 3.1, any person who is not a Member but who has been granted limited rights of occupancy under this Law or through a Member who has been granted rights under this Law, is subject to all the obligations that apply to a Tenant under a Rental Agreement or this Law.
- 3.3 Without limiting the generality of section 3.1, all Members eligible for a Grant of Tenancy under this Law are entitled to have their application considered solely on the basis of the merits of their application and there shall be no discrimination against any applicant on the basis of family affiliation or any other irrelevant characteristic or factor.

4 Application of the Law

- 4.1 Notwithstanding any agreement or waiver to the contrary, this Law applies to all Housing Units and specially designated residential property on Fort McKay Lands to which a Member or any other person (including teachers and other employees of the First Nation who may be granted certain housing privileges) may apply for a right of temporary occupancy under a month to month tenancy.
- 4.2 All Tenancies which pre-date the enactment of this Law are hereby confirmed as Tenancies under this Law and shall continue subject to the provisions of the Law.



Part 2 Administration

5 Housing Manager

- 5.1 The Chief Executive Officer shall appoint a Housing Manager who shall be responsible for:
- (a) assessing Member applications and conferring Grants of Tenancy;
 - (b) preparing Rental Agreements and ensuring that all Tenants sign a Rental Agreement;
 - (c) receiving, depositing and maintaining proper records of Security Deposits;
 - (d) collecting, depositing, and maintaining proper records of Rents;
 - (e) ensuring that the Housing Units are maintained in good and tenantable repair;
 - (f) coordinating all repair and renovation work with the First Nation's responsible authority for capital works;
 - (g) ensuring all work in relation to Housing Units is completed within First Nation budgets;
 - (h) monitoring Tenancies and taking steps to terminate a Tenancy for Substantial Breach in accordance with the process set out in this Law;
 - (i) undertaking collection proceedings in respect of any defaulting Tenant;
 - (j) enacting subordinate policies and rules of procedure consistent with this Law; and
 - (k) doing such further or other things as may be reasonably necessary to administer this Law.

Part 3 Allocation of Housing Units

6 Subleasing Prohibited

- 6.1 A Grant of Tenancy may only be made for a Principle Residence and a Tenant may not sublease or assign a Rental Agreement or assign their rights under this Law. Any sublease or attempted assignment of a Rental Agreement made in contravention of this Law is void.



7 Restricted Rights and Exemptions

- 7.1 Subject to section 7.3, a Tenancy under this Law may only be granted to a Member who has attained the age of 18 years.
- 7.2 A Member may only seek a Grant of Tenancy for a Principle Residence and may not assign their rights under this Law. Any assignment of a Rental Agreement made in contravention of this Law is void.
- 7.3 Special exemptions allowing persons not otherwise qualified to enjoy tenancy rights may be granted under this Law by order of the Chief and Council in the following circumstances:
- (a) Where the exemption is of benefit to the First Nation in that it will provide a place of residence to a non-Member employee whose Principle Residence lies outside of a reasonable commuting distance to the First Nation;
 - (b) Where the Tenant is a mature minor who will qualify as a Tenant upon attaining the age of 18 years;
 - (c) Where it is in the best interests of one or more Members who are minors, including situations where the custodial parent has been divorced from or is separated from a Member who received the Grant of Tenancy but the non-Member was awarded custody of the children or, by agreement of the parties, is the custodial parent;
 - (d) Where the exemption is necessary to give effect to an order of a court of competent jurisdiction under the *Family Homes on Reserves and Matrimonial Interests or Rights Act*, S.C. 2013, c. 20 or any matrimonial laws enacted by the First Nation;
 - (e) Where the person was married to or resided with a Member who is now deceased in a relationship akin to marriage and the person:
 - (i) has family in the community; and
 - (ii) is acknowledged as a person who has contributed to the community; and
 - (f) Where the Council has determined that it is reasonable and just to allow the person to remain as a Tenant under this Law.



- 7.4 Notwithstanding section 7.3 nothing in this Law may be construed so as to require the Chief and Council to grant an exemption or to continue an exemption that has previously been granted.

8 Applications

- 8.1 A Member seeking a Grant of Tenancy under this Law must file a complete application in the prescribed form.
- 8.2 Every person who submits an application for a Grant of Tenancy shall provide, in the prescribed form, a consent to release information from:
- (a) a prior landlord; and
 - (b) credit reporting agency.
- 8.3 Every person who submits an application for relief from the payment of Rent by reason of Disability must provide their consent to release the information required by section 1.1(b) and to cooperate fully in ensuring that the First Nation receives any information reasonably required to assess the Member's request.
- 8.4 Within 10 days of receipt of an application, the Housing Manager shall, in respect of each application for a Grant of Tenancy, advise the applicant that their application has been received, confirm that the applicant is a person qualified under section 7 and assess the completeness of the application.
- 8.5 An application which the Housing Manager determines has not been submitted by a person qualified under section 7 or which has been assessed as incomplete shall be returned to the applicant with a letter advising of the deficiencies and the Housing Manager shall not retain a record of the application.

9 Eligibility Assessment

- 9.1 An application which the Housing Manager determines is complete shall be assessed pursuant to this section
- 9.2 The Housing Manager shall make inquiries of former landlords and of credit reporting agencies as the Housing Manager, in an exercise of absolute discretion, considers necessary to confirm the information provided by an applicant.
- 9.3 All applications shall be assessed by the Housing Manager using the prescribed Points Assessment and ratings system.
- 9.4 If, upon making the inquiries described in section 9.2, the Housing Manager determines that the applicant has provided false or misleading information material



to the determination of an application, the Housing Manager shall mark the application as “rejected” and shall forward written confirmation of the rejection to the applicant within 30 days of the rejection.

9.5 Notwithstanding any other provision of this Law, if the Housing Manager determines that there are reasonable grounds to expect that a Grant of Tenancy may result in harm to the First Nation or to a Member, the Housing Manager may reject an application. Without limiting the Housing Manager’s discretion under this section, grounds for rejecting an application may include:

- (a) a reasonable belief that the applicant has been or may become involved in illegal activities including trafficking in drugs contrary to the *Criminal Code*, R.S. 1985, c. C-46 as amended, the *Controlled Drugs and Substances Act*, 1996, c. 19, as amended, or any other like legislation;
- (b) a reasonable belief that the applicant has been or may become involved in a violent crime including crimes involving the use of firearms or dangerous weapons;
- (c) a reasonable belief that the applicant has been or may become involved in gang related activities; or
- (d) Any other facts or circumstances upon which a reasonable person could conclude that the applicant would be disruptive to the peace of the community or unable or unwilling to fulfil the terms and conditions of a Rental Agreement or this Law.

9.6 If the Housing Manager rejects an application under section 9.5, the Housing Manager shall mark the application as “rejected” and forward written confirmation of the rejection and the reasons for the rejection to the applicant, within 30 days of the rejection.

9.7 The Housing Manager shall, in respect of all accepted applications, prioritize all current applications, in accordance with the following:

- (a) the Suitable Size Accommodation for the applicant;
- (b) the number of points allocated to the applicant; and
- (c) the date of the application;

such that the applicants are sorted into lists for the Suitable Size Accommodation for the applicant and that all applicants for such accommodation are ranked according to their Points Assessment and application seniority.



- 9.8 Within 30 days of the receipt of the application, the Housing Manager shall forward a copy of the Points Assessment to the applicant and:
- (a) confirm that the applicant's name has been added to the list for Suitable Size Accommodation; and
 - (b) advise the applicant of the date upon which the application will become void pursuant to section 24.
- 9.9 In the event that Housing Units become available for occupation, the Grant of Tenancy shall be determined as follows:
- (a) all applicants in respect of which the available Housing Unit constitutes Suitable Size Accommodation will be placed on a short list; and
 - (b) generally, those applicants with the highest number of points allocated by the Housing Manager will be awarded Grant of Tenancy for the available units.

Part 4 Tenancies

10 Inspection Reports

- 10.1 The Landlord and Tenant shall, within one week before or after the Tenant takes possession of a Housing Unit, complete an inspection report in the prescribed form.
- 10.2 Every Tenant shall receive a copy of the inspection report within 10 days of conducting the inspection.

11 Security Deposits

- 11.1 The Tenant shall provide a Security Deposit at the time a Rental Agreement is signed in an amount not to exceed the equivalent of one month's Rent.
- 11.2 All Security Deposits must be deposited to a separate account. It is not a requirement of this Law that accounts be interest bearing.
- 11.3 The Security Deposit must be returned to the Tenant upon the expiry or termination of the Tenancy except for an amount that:
- (a) the Tenant agrees to allow the Landlord to keep in compensation of Rent;
 - (b) the Tenant owes to the Landlord in respect of unpaid Rent or damages; or



- (c) that the Tenancy Appeal Arbitrator has ordered the Landlord may retain.

12 Rental Agreements

- 12.1 All Tenancies shall be subject to this Law and in the event that a Rental Agreement conflicts with this Law, those terms or conditions of the Rental Agreement that are in conflict shall be void and the Law shall have precedence.
- 12.2 All Tenancies shall be subject to a written standard form of Rental Agreement in the prescribed form and all Grants of Tenancy shall require that the Tenant sign a Rental Agreement. The Housing Manager may require that a Tenant sign an updated Rental Agreement from time to time.
- 12.3 Every Tenant shall receive a copy of the Rental Agreement within 10 days of signing.
- 12.4 Without limiting the generality of section 12.2, Chief Executive Officer may establish different standard forms of Rental Agreements for use by different classes of persons in different circumstances, including special forms of Rental Agreement for Elders or Disabled.
- 12.5 All terms in a Rental Agreement must be reasonable. A term shall be considered reasonable if it is:
 - (a) intended to promote fair distribution of services or facilities to Tenants;
 - (b) intended to promote the convenience, safety and welfare of Tenants;
 - (c) intended to protect the Landlord's property from abuse;
 - (d) reasonably related to the purpose for which it is intended; and
 - (e) sufficiently explicit to inform the Tenant of what the Tenant must do or not do in order to comply with it.
- 12.6 Rents shall be established by the Council as part of the annual budgeting process and shall be based on the following factors:
 - (a) the total cost of maintaining all Housing Units;
 - (b) the cost of adding to the First Nation's inventory of Housing Units in accordance with Membership demands;
 - (c) the size, age, and condition of the particular Housing Unit; and



- (d) market conditions for rental accommodation in locations proximate to the First Nation.

12.7 Elders are exempt from the obligation to pay Rent, however, the coming into force of an exemption shall not be construed so as to extinguish or limit in any way the obligation of the Elder to pay any arrears of rent that accrued prior to the Elder obtaining rent exempt status under this Law;

12.8 Disabled are permitted a rebate or partial exemption from the obligation to pay Rent and Rent for Tenants who meet the Disabled criteria are based on the **lesser** of:

- (a) The amount of rent which would otherwise be payable on that Housing Unit; or

- (b) Twenty (20%) percent of the Disabled Tenant's gross income.

12.9 Rebates or exemptions for Disabled Tenants are prospective only and do not extinguish or limit in any way the obligation of the Tenant to pay any arrears of rent that accrued prior to the Tenant providing proof of their Disabled status under this Law.

12.10 A Notice of Increase in Rent shall be in the prescribed form and shall be Served on the Tenant no less than 90 days prior to the new Rent taking effect.

12.11 All Rental Agreements shall be deemed to be for a month to month Tenancy.

12.12 No Rental Agreement is valid unless it has been made under this Law.

13 Landlord's Obligations

13.1 All Tenancies shall be subject to the following Landlord obligations:

- (a) that the Housing Unit will be reasonably fit upon the commencement of the Tenancy and will at least meet the minimum standards prescribed for housing premises under the Alberta *Public Health Act*, RSA 2000, P-37, as amended or replaced from time to time; and
- (b) that the Landlord will not in any significant manner disturb the Tenant's possession or peaceful enjoyment of the Housing Unit.

14 Tenant's Obligations

14.1 All Tenancies shall be subject to the following Tenant obligations:



- (a) that the Rent will be paid on the first day of each and every calendar month during the Tenancy;
- (b) that the Tenant will obey all First Nation laws and keep the peace;
- (c) that the Tenant will not in any significant manner interfere with the rights of either the Landlord or of other Tenants;
- (d) that the Tenant will not perform any illegal acts or carry on an illegal trade, business or occupation in the Housing Unit;
- (e) that the Tenant will not do or permit significant damage to the Housing Unit;
- (f) that the Tenant will not make any improvements, renovations, or changes to the Housing Unit without the prior written consent of the Housing Manager;
- (g) that the Tenant will maintain the Housing Unit in a reasonably clean and safe condition;
- (h) that the Tenant will immediately report to the Landlord any damages or need for repairs for which the Landlord is responsible;
- (i) that the Tenant will not allow or use any illegal substances to be used or stored in the Housing Unit, including drugs prohibited by the *Controlled Drugs and Substances Act* or any other like legislation;
- (j) that the Tenant will maintain control at all times over any animals allowed to live on or near the Housing Unit including pets such as dogs or cats; and
- (k) that the Tenant will vacate the Housing Unit at the expiration or termination of the Tenancy.

15 Entry onto Premises

- 15.1 Except as otherwise permitted in this section, the Landlord may not enter a Housing Unit without the consent of the Tenant.
- 15.2 The Landlord may enter a Housing Unit without consent or notice if the Landlord has reasonable grounds to believe:
 - (a) that an emergency requires the Landlord to enter the Housing Unit; or
 - (b) the Tenant has abandoned the Housing Unit.
- 15.3 The Landlord may enter a Housing Unit upon providing notice for the purposes of:



- (a) conducting an inspection of the Housing Unit;
- (b) making repairs to the Housing Unit; or
- (c) taking any necessary steps to control pests.

15.4 The right to enter the Housing Unit pursuant to section 15.3 is contingent upon Serving the Tenant with notice:

- (a) in writing;
- (b) at least 24 hours before entry; and
- (c) stating the reason for the entry.

16 Locks

16.1 A Tenant may not change or add a lock on any door giving access to a Housing Unit without the consent of the Landlord.

16.2 A Landlord may only change or add a lock on any door giving access to a Housing Unit if:

- (a) the Tenant has consented and is provided a key immediately after the lock is added or changed; or
- (b) the Tenancy has expired or been terminated.

17 Termination by Landlord

17.1 If a Tenant commits a Substantial Breach or fails to comply with the Tenant's obligations under this Law, the Landlord may terminate the Tenancy by Serving the Tenant with a Notice of Termination in the prescribed form.

17.2 The Notice of Termination must be Served on the Tenant within the times specified below:

- (a) in respect of the Tenant's failure to pay Rent when due – 30 days;
- (b) in respect of a Tenant who has done or permitted significant damages to the Housing Unit - 24 hours;
- (c) in respect of a Tenant who has physically assaulted or threatened to physically assault a Housing Manager, another Tenant, or any other person representing the Landlord - 24 hours;



- (d) in respect of a Tenant who has breached a First Nation law causing adverse effect on the peace and order of the community including but not limited to engaging in conduct contrary to the Noise and Disturbance Bylaw or the Trespass Law – 24 hours; and
 - (e) in respect of any other Substantial Breach of the Rental Agreement or this Law – 30 days.
- 17.3 If the Notice of Termination served on the Tenant relies upon the failure to pay Rent when due, the Notice of Termination shall be ineffective if:
 - (a) the Tenant pays all outstanding Rent before the termination date specified in the Notice of Termination; or
 - (b) the Landlord and the Tenant enter into an agreement to deal with outstanding Rent which specifies the remedies available to the Landlord if the Tenant defaults in meeting their obligations under the repayment agreement.
- 17.4 Subject to any appeals pursuant to Part 6, the Tenant shall give vacant possession of the Housing Unit upon the termination date specified in the Notice of Termination.
- 17.5 The Landlord and the Tenant shall, within one week after the Tenant has vacated the Housing Unit, complete an inspection report in the prescribed form.
- 17.6 Every Tenant shall receive a copy of the inspection report within 10 days of conducting the inspection.
- 17.7 If the Tenant does not agree to take part in the inspection, the Landlord may proceed to conduct the inspection and complete the inspection report, the accuracy of which shall be verified by either:
 - (a) a third party who attends with the Housing Manager for the inspection and who signs the inspection report confirming that they agree with the representations of the Housing Manager; or
 - (b) photographs or videos of the Housing Unit taken by the Housing Manager at the time the inspection report is completed.
- 17.8 The Landlord may apply to the Tenancy Appeal Arbitrator for an order entitling the Landlord to forcibly remove any Overholding Tenant.

18 Notice to Vacate



- 18.1 The Landlord shall be entitled to require any person who is not a Tenant but who is living in a Housing Unit subject to a Tenancy, to vacate the Housing Unit by Serving the Tenant with a notice to remove a resident in the prescribed form.
- 18.2 The notice to remove a resident must be Served on the Tenant at least 10 days prior to the date the person is required to vacate the Housing Unit.
- 18.3 The Landlord may apply to the Tenancy Appeal Arbitrator for an order entitling the Landlord to forcibly remove any person living in a Housing Unit in contravention of this section.

19 Termination by Tenant

- 19.1 A Tenant may terminate a Tenancy by giving 30 days' notice in writing to the Landlord.

20 Abandonment of Housing Unit

- 20.1 Any Housing Unit which has been left vacant by a Tenant for more than 15 days shall be deemed to have been abandoned and the Tenancy terminated.
- 20.2 Notwithstanding section 20.1, a Tenant may apply to the Housing Manager for written authorization to allow a Housing Unit to remain vacant for more 15 days where the Tenant wishes to maintain the Tenancy but expects to be away from the First Nation for a period of time because they:
 - (a) are attending an educational institution located off Reserve;
 - (b) are working at a location off Reserve; or
 - (c) are otherwise required to be away from the Reserve for legitimate family, educational, or business reasons.
- 20.3 A written authorization pursuant to section 20.2 may include a term that the Tenant arrange for proper care, maintenance, and ongoing regular inspections of the Housing Unit during their absence or that the Tenant pay additional fees to the First Nation to perform such services.

21 Abandoned Goods

- 21.1 Any goods left by a Tenant or any other person who has abandoned or vacated a Housing Unit or whose Tenancy has expired or been terminated may be stored or disposed of by the Landlord in accordance with this section.
- 21.2 If the abandoned goods have a market value of less than \$3,000, the Landlord may dispose of the goods in any manner the Landlord considers proper including disposing of such goods as waste.



- 21.3 If the abandoned goods have a market value of more than \$3,000, the Landlord may dispose of the goods by removing, storing and selling the goods and applying any proceeds to outstanding Rents, storage fees, or other charges.
- 21.4 If any amounts remain after the sale of goods and deduction for outstanding Rents or other charges, the balance shall be remitted to the Tenant.
- 21.5 The Landlord may apply to the Tenancy Appeal Arbitrator for advice and direction in respect of the disposition of any abandoned goods.
- 21.6 The First Nation, the Council, the Chief Executive Officer, the Housing Manager, and any other person acting for or on behalf of the Landlord shall have no liability in respect of any claim for loss or damage to abandoned goods dealt with according to this Law.

22 Frustration of a Tenancy

- 22.1 A Tenancy is frustrated and the respective obligations of the Landlord and Tenant cease, if:
- (a) the Housing Unit is destroyed;
 - (b) the Housing Unit is damaged to such an extent that a reasonable landlord would not repair the damages and a reasonable tenant would not be willing to remain as a tenant; or
 - (c) the Housing Unit is deemed unfit for habitation.

23 Rights of Set Off

- 23.1 The First Nation may set off and deduct, at any time, from any entitlement or payment including a per capita distribution payment otherwise due to a Tenant from the First Nation or any First Nation Entity, any amounts owed by the Tenant in respect of Rents, arrears of Rent, damages, or costs related to a Tenancy.

Part 5 Privacy

24 Retention Time

- 24.1 Unless other specified in this Law, personal information that has been gathered and used for the purposes of processing an application for a Grant of Tenancy shall be retained by the Housing Manager for a period of no more than 6 months following which it shall be destroyed by shredding.



- 24.2 The Housing Manager shall destroy any personal information gathered and used for the purposes of this Law, after the expiry of the 6 month period of time.

25 Disclosure

- 25.1 Personal information provided to the Housing Manager shall not, without the consent of the Member to whom it relates, be used by the First Nation or any agent of the First Nation except for the purposes set out in this Law or for a use consistent with the purposes of this Law.

Part 6 Appeals

26 Appeal Arbitration

- 26.1 Disputes arising from tenancy matters shall be referred to a Tenancy Appeal Arbitrator in accordance with this Part.
- 26.2 Appeals and all other applications shall be determined by the Tenancy Appeal Arbitrator on the basis of written materials only.
- 26.3 A Tenant who wishes to appeal an eviction or seek corollary relief in relation to an eviction must deliver their written notice of appeal together with any supporting documents to the Housing Manager no later than 24 hours following a Notice of Termination being Served on a Tenant.

27 Term of Office

- 27.1 The Tenancy Appeal Arbitrator shall be selected by the Chief Executive Officer and their appointment formally ratified by resolution of the Council for a term not exceeding 1 year and may be reappointed for additional terms to commence on the expiry of their appointment.
- 27.2 The Tenancy Appeal Arbitrator may resign by giving notice to the Chief Executive Officer.
- 27.3 The Tenancy Appeal Arbitrator shall be paid expenses, allowances and remuneration for his or her services as may be agreed to between the Appeal Arbitrator and the First Nation.

28 Jurisdiction

- 28.1 The Tenancy Appeal Arbitrator, shall have jurisdiction to hear and determine:
- (a) appeals respecting a claim that a Tenancy has been terminated without reasonable grounds by the Landlord;



- (b) a request for relief in the nature of a temporary suspension of a Tenancy obligation or stay of a Notice of Termination to allow the Tenant time to pay the rental arrears under reasonable terms and conditions; and
- (c) an application by the Landlord for an order requiring the Tenant give vacant possession.

28.2 All appeals shall be made in writing in the prescribed form.

28.3 The Tenancy Appeal Arbitrator may refuse to accept any complaint or appeal that is made more than 24 hours after the Tenant or Member knew, or in the opinion of the Tenancy Appeal Arbitrator ought to have known, of the action or circumstances giving rise to the appeal.

29 Independence

29.1 The Tenancy Appeal Arbitrator shall be independent of the parties before him or her and impartial as between them.

30 Consent Resolution

30.1 Notwithstanding any other part of this Law, the Tenancy Appeal Arbitrator may, where in the interest of settlement of the matter in dispute it is desirable to do so, deal with the parties on a without prejudice basis for the purposes of obtaining a consent resolution.

30.2 For the purposes of resolving the matter in dispute, the Tenancy Appeal Arbitrator may engage in efforts at settlement including mediation and any other non-binding dispute resolution process.

30.3 On application by a party to the dispute, the Tenancy Appeal Arbitrator may confirm a mediated settlement agreement issued under section 30.2 as a decision of the Tenancy Appeal Arbitrator.

31 Powers of the Tenancy Appeal Arbitrator

31.1 The Tenancy Appeal Arbitrator shall exercise powers and carry out duties with a view to preserving and enhancing the culture, identity, well-being of the First Nation.

31.2 Notwithstanding anything in this Law, the powers and duties of the Tenancy Appeal Arbitrator shall be exercised and performed in a manner consistent with natural justice and fairness and the jurisdiction conferred on the Arbitrator by this Law.

31.3 The Tenancy Appeal Arbitrator may control his or her own procedures and is entitled to:



- (a) receive appeals;
- (b) conduct any inquiries or investigations that he or she considers necessary;
- (c) make or issue any interim orders he or she considers necessary pending the final determination of a matter;
- (d) make or issue any orders he or she considers necessary to resolve the issues in dispute;
- (e) make rules:
 - (i) of procedure for the conduct of arbitrations under this Law;
 - (ii) for the giving of notice and the service of documents; and
 - (iii) for any other matters necessary to discharge the responsibilities of the Tenancy Appeal Arbitrator under this Law.

31.4 Decisions of the Tenancy Appeal Arbitrator are final and conclusive for all purposes and binding on both the Landlord and the Tenant, but the Tenancy Appeal Arbitrator may, at any time, reconsider any decision and vary, revoke or affirm the decision.

31.5 A decision or order of the Tenancy Appeal Arbitrator shall be considered an award pursuant to the Alberta *Arbitration Act*, RSA 2000, R-43 and may be enforced by Order of the Court of Queen's Bench of Alberta.

32 Evidence

32.1 For the purposes of this Law, the Tenancy Appeal Arbitrator may administer oaths.

32.2 The Tenancy Appeal Arbitrator:

- (a) may accept any relevant evidence whether admissible in a court of law or not; and
- (b) is not bound by the law of evidence applicable to judicial proceedings.

Part 7 General

33 Forms of Notice

33.1 Any notice required to be given under this Law must:



- (a) be in writing;
- (b) signed by the Housing Manager or another duly authorized agent of the Landlord;
- (c) identify the Housing Unit in respect of which the notice is given.

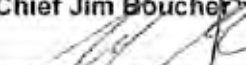
34 Regulations

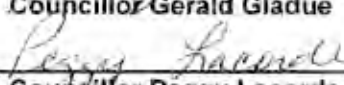
34.1 The Council may, by Band Council Resolution, enact regulations under this Law to establish:

- (a) forms that may be used by Landlords or Tenants;
- (b) prescribing Rents;
- (c) appointing the Tenancy Appeal Arbitrator;
- (d) prescribing any rules or procedures binding on the Housing Manager or the Tenancy Appeal Arbitrator; and
- (e) providing for any other matter reasonably necessary to give effect to this Law.

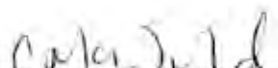
APPROVED AND PASSED at a duly convened meeting of the Chief and Council of Fort McKay First Nation held at Fort McKay in the Province of Alberta this 29 day of November, 2017.

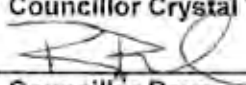


Chief Jim Boucher


Councillor Gerald Gladue


Councillor Peggy Lacorde

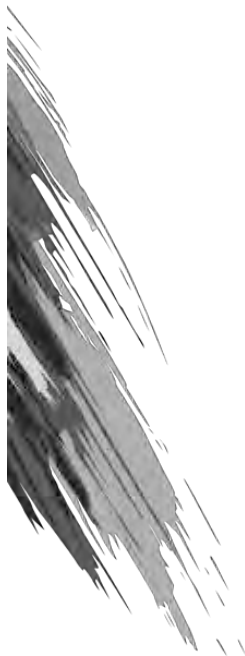


Councillor Crystal McDonald


Councillor Raymond Powder



		Site No.:	On & Off Reserve	Revision:	2
	Housing Operations	Doc #:	FMFN-LAW-COMMUNITY HOUSING-001	Date Effective:	11/29/17
		Policy Owner:	Admin Dept	Approved By:	C&C
Reference:		Document Type: Law			Page 24 of 24
		Title: Community Housing Law			



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FORT MCKAY
FIRST NATION



FORT MCKAY
FIRST NATION

Long-Term Leasing Law



LONG-TERM LEASING LAW FOR HOUSING OWNERSHIP ON FIRST NATION RESERVE LAND

FORT MCKAY FIRST NATION

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6	Lease Periods and Payments
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8	Other Obligations of the Member Leaseholder
9	Acts of Forfeiture or Surrender
10	Expropriation
11	Matrimonial Property
12	Status of Lands
13	General Provisions
14	Policies and Procedures

1 Context and Purposes

- 1.1 The purpose of this Law is to create the opportunity for Fort McKay First Nation Members to enjoy benefits akin to home ownership through the granting of long-term leases.
- 1.2 Under a long-term lease, a Member may acquire a legal interest in a home as well as other improvements and fixtures such as garages and sheds plus certain rights in respect of the parcel of land on which those buildings are located.
- 1.3 As a leaseholder, the Member can make improvements including building their own home, garage, shed or fence and to renovate those buildings to suit the individual Member's needs and circumstances. As a lease is a recognized legal interest, the Member can obtain bank financing to help pay for these improvements.



- 1.4 A lease includes rights of assignment and testamentary disposition. This means that the Member can “sell” or assign the lease to another Member or they can have the lease rights transferred to another Member in their will or, without a will, as property governed by the *Alberta Wills and Succession Act*, S.A. 2010, c. W-12.2 as amended or replaced from time to time;
- 1.5 Along with the legal rights associated with a long-term lease are certain legal obligations to care for and maintain the property.
- 1.6 This Law describes how a Member can acquire a long-term lease, the basic contents of the lease agreement, and the rules that will govern lands in the Reserve that have been leased to a Member. In particular, this Law will ensure a balance between the collective rights of all the Members and the individual rights of a leaseholder Member by ensuring that lands are used in a way that is consistent with community interests and standards and subject to an orderly and planned use.

2 Definitions

2.1 In this Law:

- (a) “Chief and Council” means the Chief and Council elected to public office pursuant to the Election Code of Fort McKay First Nation as amended or replaced from time to time;
- (b) “First Nation” means collectively all the Members of Fort McKay First Nation being a band recognized as such by Her Majesty the Queen in Right of Canada and as defined in the *Indian Act*, R.S.C. 1985, c. I-5 as amended from time to time and any successor to the “First Nation”;
- (c) “Housing Manager” means the person appointed by the Chief Executive Officer to administer this Law and includes any person delegated authority to act by the Housing Manager;
- (d) “Lease” means a written agreement signed by a Member and the First Nation conferring certain rights and obligations in respect of a Lot as defined in that agreement and this Law;
- (e) “Lease Payment” means the consideration paid by the Member to the First Nation under the terms of the Lease including the following:



- (i) A rental amount payable on an annual basis which is specified in the Lease and which must be paid to the First Nation on or before January 15th in each and every calendar year in order to keep the Lease in good standing;
 - (ii) The book value of any improvements on land made by or financed by the First Nation such as a housing unit, garage, shed or other permanent fixture;
 - (iii) Less the amount of any rents paid by the Member in respect of the family dwelling or housing unit prior to the grant of the Lease;
 - (iv) Less the amount of \$25,000.00 or such other amount of the grant provided to Members under the Home Ownership Grant Policy as amended from time to time. For greater certainty, no Member may obtain a grant under the Home Ownership Grant Policy more than once and no deduction from or reduction of the Lease Payment shall be made if any grants have been received by the Member from the First Nation in respect of the acquisition of any other residential property;
- (f) “Life Estate” means the right of a non-Member spouse to the rights and privileges granted in a Lease held by a now deceased Member during the natural life of the non-Member spouse;
- (g) “Lot” means a plot or parcel of land within the First Nation’s Reserves which:
- (i) Has been surveyed and which is identifiable by reference to a lot number assigned by the First Nation as well as a metes and bounds description which includes the size of the land parcel in hectares and acres;
 - (ii) May or may not have a family dwelling or housing unit or other permanent fixtures constructed on it as of the date it is made subject to a Lease under this Law;
 - (iii) Is exclusively designated or zoned for single detached residential homes or one family dwelling units;
 - (iv) Does not include any right, title or interest in natural resources such as minerals, water, forests or other aspects of the land which could be used for economic gain;



- (h) “Member” means a person admitted to membership or citizenship with the First Nation pursuant to the Fort McKay First Nation Membership Code as amended or replaced from time to time;
- (i) “Member Leaseholder” means a Member who has entered into a Lease pursuant to this Law; and
- (j) “Spouse” means a person who is a party to a legal marriage or a person who is a party in an adult independent relationship similar to marriage or otherwise as defined under the Alberta *Wills and Succession Act*, S.A. 2010, c. W-12.2.

3 Survey of Lots and Registry of Lots

- 3.1 The Housing Manager shall cause to be surveyed, and a plan of survey produced, for each and every parcel of land within Fort McKay Reserve 174 designated or zoned by the Chief and Council for Leasing as single family detached residential developments which shall thereafter be a Lot as defined in this Law.
- 3.2 In respect of each and every Lot designated for Leasing, the Housing Manager shall cause to be created the Lot Certificate in respect thereof containing a description of the geographic location of the land by reference to the Lot number assigned by the First Nation as well as a metes and bounds description which includes the size of the land parcel in hectares and acres.
- 3.3 The Housing Manager shall cause to be created a Registry into which all information respecting Lot Certificates and Leases related thereto are recorded and archived in a central filing system.
- 3.4 The Housing Manager shall be responsible for maintaining the Registry and, in particular, to register Leases and record any changes in the leasehold interests respecting the Lots.

4 Rights Granted in a Lease

- 4.1 Under this Law a Lease may be granted in respect of a Lot and gives the Member Leaseholder a form of land tenure which includes the following rights:
 - (a) The right to exclusive use and occupation of the Lot for the term of the Lease;
 - (b) The right to construct or renovate buildings and structures on the Lot in accordance with this Law;



- (c) The right to use the interests granted in the Lease as security for financing to acquire the Lease or to construct or renovate buildings and structures on the Lot;
 - (d) The right to sell or assign their interests in the Lot in accordance with this Law;
 - (e) The right to assign their interests in the Lot pursuant to a will or testamentary disposition or to have the interest assigned pursuant to intestate succession laws and otherwise in accordance with this Law; and
 - (f) The right of a Spouse of a Member Leaseholder to a Life Estate in the Lot.
- 4.2 Member Leaseholders have sole responsibility for maintaining their Lots and any buildings on the Lots including the family dwelling unit or housing unit.
- 4.3 Member Leaseholders take possession of the Lot and any buildings on the Lot “as is” and the First Nation provides no representations or warranties in respect of the Lot and any buildings on the Lot including any family dwelling units or housing units.

5 Eligibility to Acquire a Lease

- 5.1 A lease may only be acquired or held by an individual who is:
- (a) 18 years of age or older; and
 - (b) a Member.
- 5.2 An exemption to section 5.1 may be granted in the discretion of the Chief and Council in the following circumstances:
- (a) Where the exemption is to permit a mature minor to hold the Lease;
 - (b) Where the exemption is to permit a non-Member to hold the Lease on a temporary basis pursuant to a trust agreement for the benefit of a minor Member until the minor comes of age and can accept an assignment of the Lease;



- (c) Where the exemption is to permit a non-Member to hold the Lease pursuant to the trust agreement for the benefit of a Member who is the subject of a guardianship or trusteeship order under the *Alberta Adult Guardianship and Trusteeship Act*, S.A. 2008, c. A-4.2 and the rights or interests will expire or be validly assigned to another Member upon the death of the Member;
 - (d) Where the exemption is to give effect to a Life Estate and the rights or interests expire or will be validly assigned to a Member upon the death of the holder of that Life Estate; or
 - (e) Where the exemption is to give effect to an occupation order that has been granted by a court of competent jurisdiction under the *Family Homes on Reserves and Matrimonial Interests or Rights Act*, S.C. 2013, c. 20 and the grant of occupation by the non-Member will be terminated upon a specified event including but not limited to:
 - (i) The expiry of the term of occupation designated in the court order;
 - (ii) Valid assignment of the Lease to a Member;
 - (iii) The death of the non-Member; or
 - (iv) The non-Member ceasing to occupy the home as their principal residence.
- 5.3 Notwithstanding anything else in this Law, if the Chief and Council determine that there are reasonable grounds to expect that granting a Lease to a Member may result in harm to the First Nation or to a Member, the Chief and Council may reject the application and decline to enter into a Lease with the Member. Without limiting the generality of this section or the Chief and Council's scope of discretion, grounds for rejecting an application to Lease may include:
- (a) A reasonable belief that the Member has been or may become involved in illegal activities including trafficking in drugs contrary to the *Criminal Code*, R.S. 1985, c. C-46 as amended, the *Controlled Drugs and Substances Act*, 1996, c. 19 as amended or any other like legislation;



- (b) A reasonable belief that the Member has been or may become involved in gang related activities; or
- (c) Any other facts or circumstances upon which a reasonable person could conclude that the Member would be unable or unwilling to fulfil the terms and conditions of this Law or a Lease.

6 Process to Acquire a Lease

- 6.1 A Member seeking to acquire a Lease must file a complete application in the prescribed form.
- 6.2 Within one month of receiving an application, the Housing Manager shall advise the applicant as to whether the application is complete and, if the application is complete, shall confirm formal acceptance of the application
- 6.3 An application which is incomplete shall be returned to the applicant and no record of it shall be retained by the Housing Manager.
- 6.4 The Housing Manager shall forward all applications for lease that are complete to the Chief and Council for consideration.
- 6.5 The Chief and Council shall, in the exercise of their discretion, determine whether or not an application is approved. If an application is approved, the Chief and Council shall give instructions to the Chief Executive Officer (who is responsible to instruct the Housing Manager) to present a Lease in the prescribed form to the Member and do such further or other things as may be necessary to execute on the Chief and Council's decision.
- 6.6 The following rules apply to the decision of the Chief and Council as to whether to grant a new Lease:
 - (a) Generally, a Member who already holds a Lease in a Lot located in the same geographic area of the Reserve will not be permitted to acquire another Lease unless proof is provided that the Member has entered into an enforceable agreement for a valid assignment of their current Lease; and



- (b) A Member may hold a Lease in the main town site of Fort McKay and also maintain an industrial lease and a recreational lease. The primary concern for Chief and Council shall be the risk or degree of risk that a significant number of Leases intended to provide home ownership opportunities to as many Members as possible will be concentrated in the hands of a small number of Members, thereby defeating the general purposes of this Law.

7 Lease Periods and Payments

- 7.1 All Leases shall be for a term of not more than 99 years and may be renewed for successive terms of not more than 99 years provided that the Member Leaseholder has not breached the terms of the Lease Agreement.
- 7.2 Lease Payments shall be calculated in accordance with this Law and must be paid by the Member to keep the Lease in good standing.
- 7.3 That part of the Lease Payment calculated under subsections 2.1(e)(i) to (iii) shall be paid by:
 - (a) Lump sum payment at the start of the Lease;
 - (b) Lump sum payments at intervals negotiated between the First Nation and the Member; or
 - (c) At monthly intervals in an amount not less than the average amount of rent payable under a residential tenancy.

8 Assignments

- 8.1 The Member may, with the consent of the Chief and Council which shall not be unreasonably withheld, assign their Lease to another Member or to the First Nation so that the Member who accepts the assignment takes over any remaining payments required by the Lease Agreement and acquires all the rights provided for under the Lease.
- 8.2 The Member may, with the consent of the Chief and Council which shall not be unreasonably withheld, assign the Lease Agreement to another Member in a will so that the Member who receives the assignment takes over any remaining payments required by the Lease Agreement and acquires all the rights provided for under the Lease. If the Member dies without making a will, then the Lease may be transferred to another Member in accordance with Part 3 of the *Wills and Succession Act*, S.A. 2010, c. W-12.2 as amended subject always to the consent of the Chief and Council which shall not be unreasonably withheld.



- 8.3 The refusal to consent of the Chief and Council to the assignment of a Lease shall be deemed to be reasonable if the Member who proposes to accept the assignment and enter into the Lease is already a Member Leaseholder. In determining the reasonableness of any withholding of consent, the risk or degree of risk that Leases will be concentrated in the hands of a small number of Members shall be a valid and overriding consideration for the Chief and Council.
- 8.4 All assignments or transfers of a Lease shall be recorded by the Housing Manager in the Registry.

9 Other Obligations of the Member Leaseholder

- 9.1 A Member who has been granted a Lease has the responsibility to maintain the property including the housing unit or family dwelling and if the housing unit or family dwelling is occupied it must at all times meet the minimum standards prescribed for housing premises under the *Alberta Public Health Act*, RSA 2000, P-37, as amended or replaced from time to time.
- 9.2 A Member who has been granted a Lease and obtains a building permit must comply with this Law and must meet the standards contained in the *Alberta Building Code 2014* as amended or replaced from time to time, the *National Building Code of Canada 2015* as amended or replaced from time to time, and any building codes or standards for construction (including architectural guidelines) enacted by the Chief and Council as a law, regulation or policy of the First Nation. If there are different standards in any of the applicable building codes or standards, then the superior or greater standard shall apply to any new construction.
- 9.3 A Member who has been granted a Lease must occupy the housing unit or family dwelling as a place of residence and may not rent or sub-lease the housing unit or family dwelling to any other person for financial gain unless a permit to rent has been obtained from the Housing Manager before any rental arrangements have been made. The Housing Manager may impose conditions on a permit granted under this section which conditions may include:
- (a) The need for tenants to be approved by the First Nation;
 - (b) The tenant entering into a good conduct agreement; or
 - (c) Payment of a bond, guarantee, or security deposit to the First Nation.
- 9.4 A Member shall not cause or permit a nuisance to exist on the property and without limiting the generality of the foregoing, must not allow a housing unit unfit for human habitation to remain on the Lot.



- 9.5 A Member Leaseholder may not do anything which would impede or interfere with rights of public passage within the Reserve including blocking or interfering with roads or sidewalks as well as impeding passage to watercourses or harvesting areas that have been part of the traditional land uses of the First Nation.
- 9.6 A Member Leaseholder shall provide the First Nation with rights of access to the Lot and any buildings or structures on the Lot for the purposes of enforcing laws, ensuring public safety, protecting human life, or safeguarding the ecological integrity of the Reserve lands.
- 9.7 A Member who undertakes construction of a building on a Lot, including a family dwelling must obtain a permit from the Housing Manager before undertaking construction and shall proceed with any construction in a timely manner. The permit may prescribe a period in which the construction must be completed. Open excavations, incomplete buildings, long-term storage of construction materials and any other activities which are not resolved or dealt with in a timely manner or which may constitute a danger are not permitted.
- 9.8 All Leases and Lots eligible for leasing are zoned and designated exclusively as one-family dwellings.
- 9.9 No person may carry on any business or for profit enterprise from a Lot subject to a Lease under this Law unless a permit has been obtained from the First Nation permitting a home business occupation and further only if the home business occupation does not:
- (a) require any parking or involve anything more than brief and incidental traffic from passenger vehicles into the area;
 - (b) involve any exterior displays or advertising other than a single name plate not exceeding two square feet in area;
 - (c) involve unenclosed storage of materials, finished products, mechanical or other equipment on the Lot other than the unenclosed storage of such material, products or equipment as are ordinarily used for housekeeping purposes or hobbies;
 - (d) involve undue noise, vibration, fumes, smoke, dust or odour emanating from the home occupation; or
 - (e) employ more than one person who must also be resident on that Lot.
- 9.10 All Leases and Lots are subject to the following general zoning rules:



- (a) No Lot may be subdivided or in any way reduced in size and area for the purposes of assigning a portion of the original Lot to another person;
- (b) Only one (1) housing unit or one-family dwelling may be erected on a Lot;
- (c) The housing unit or one-family dwelling must be at least 5 feet from the Lot line;
- (d) The height of a housing unit or one-family dwelling may not exceed two (2) storeys or 30 feet, whichever is the lesser;
- (e) Detached accessory buildings such as garages or sheds are permitted but must meet the following criteria:
 - (i) The area of the building must cover no more than 10% of the Lot area;
 - (ii) The building must be at least 5 feet from the housing unit or one-family dwelling;
 - (iii) The building must be at least 3 feet from the Lot line;
 - (iv) The building must not unreasonably interfere with the use or enjoyment of the residents of an adjacent Lot; and
 - (v) The height of the building may not exceed one story or 15 feet, whichever is lesser;
- (f) A fence may be erected along the Lot lines but must meet the following criteria:
 - (i) The fence cannot exceed a height of six (6) feet above the grade of the lot at the side and back of the Lot line; and
 - (ii) The fence cannot exceed a height of three and a half (3.5) feet above the grade of the lot at the front of the Lot line;
- (g) No person may erect, reconstruct, structurally alter, enlarge or use any structure of any kind or for any use on a Lot subject to this Law other than for the use permitted by this Law and in connection with a housing unit or one-family dwelling;
- (h) No person may erect, reconstruct, structurally alter, or enlarge a structure on a Lot without first obtaining a permit from the Housing Manager allowing such construction to take place;



- (i) No person may move a structure or any part thereof onto a Lot unless that structure conforms to the provisions of this Law and only upon first obtaining a permit from the Housing Manger allowing the structure or part thereof to be moved onto a Lot;
- (j) No person may store or display any goods or materials in any yard on a Lot in the nature of items such as heavy equipment, industrial equipment or other items not reasonably associated with normal household habitation of a housing unit or one-family dwelling; and
- (k) Recreational vehicles and holiday trailers may be stored on a Lot provided that such storage does not interfere with the use and enjoyment of property by neighbors or occupy more than ten (10%) of the Lot area. No person may use a holiday trailer as a place of residence for any duration.

10 Acts of Forfeiture or Surrender

- 10.1 The holder of a Lease who fails to comply with this Law or a Lease Agreement including failing to make the Lease Payments required as part of the terms and conditions of this Law and the Lease Agreement shall be deemed to have forfeited the Lease and all interests and rights associated with the Lease revert to the First Nation.
- 10.2 The holder of Lease who ceases to be a Member after acquiring the Lease shall be deemed to have forfeited the Lease Agreement and all such interests and rights associated with the Lease Agreement revert to the First Nation.
- 10.3 A person who is deemed to have forfeited their Lease is not entitled to any compensation and:
 - (a) Any and all payments received by the First Nation in respect of the acquisition of the Lease shall be deemed to have been paid as rent to the First Nation for the occupation of residential premises; and
 - (b) The Member Leaseholder shall be required to repay to the First Nation the sum of \$25,000.00 or such further or other sum being the value of the grant provided for under the Home Ownership Grant Policy credited to the Member Leaseholder pursuant to section 2.1(e)(iv) of this Law.
- 10.4 A person who has forfeited their entitlements under a Lease shall give over vacant possession of the property no later than 30 days following delivery of a notice of forfeiture from the First Nation.



- 10.5 A Member Leaseholder may surrender the Lease to the First Nation upon any terms and conditions as may be agreed to between the parties.

11 Expropriation

- 11.1 The First Nation may expropriate lands subject to a Lease for community purposes but no expropriation may take place until the following conditions have been met:

- (a) The First Nation has enacted a law to govern the expropriation process, including notice to the Member; and
- (b) The law provides for or the parties have agreed to a method for determining fair compensation for improvements to the Member Leaseholder.

12 Matrimonial Property

- 12.1 Unless the First Nation enacts a law governing matrimonial property rights on First Nation lands, the provisional rules set forth in the *Family Homes on Reserves and Matrimonial Interests or Rights Act*, S.C. 201, c. 20 shall apply to Leases under the Housing Law.

13 Status of Lands

- 13.1 The Grant of Lease does not change the status of the lands as Reserves and all lands comprising the First Nation's Reserves remain subject to the laws governing Reserve lands in Canada.
- 13.2 The grant of a Lease and the existence of a Lease between a Member and the First Nation shall not constitute an allotment as contemplated by section 20 of the *Indian Act*.



14 General Provisions

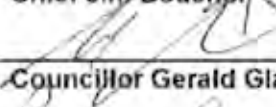
- 14.1 This Law governs privileges that are intended to provide benefits to Members and constitutes a right or freedom of an aboriginal people in respect of which no person who is not a Member may claim any right including the right not to be subjected to discrimination based on race, national or ethnic origin pursuant to any law or statute of Canada or Alberta.
- 14.2 Members seeking to enter into a Lease with the First Nation shall be entitled to have their application considered solely on the basis of the merits of their application and otherwise in accordance with the rules outlined in this Law. There shall be no discrimination against any applicant on the basis of family status or any other personal characteristic protected by human rights laws that are not relevant to the assessment of the Member's application.
- 14.3 Headings form no part of this Law and shall be construed as being inserted for convenience of reference only.

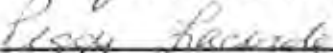
15 Policies and Procedures

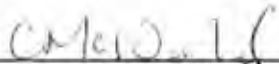
- 15.1 The Housing Manager may establish:
- (a) Forms that may be used in connection with this Law;
 - (b) Forms of Lease Agreement; and
 - (c) Policies and procedures providing for any other matter reasonably necessary to give effect to this Law.

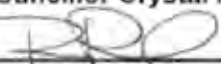
APPROVED AND PASSED at a duly convened meeting of the Chief and Council of Fort McKay First Nation held at Fort McKay in the Province of Alberta this 29th day of November, 2017


Chief Jim Boucher


Councillor Gerald Gladue


Councillor Peggy Lacorde


Councillor Crystal McDonald


Councillor Raymond Powder



		Site No.:	On & Off Reserve	Revision:	2	
	Housing Operations	Doc #:	FMFN-LAW-LONG-TERM LEASING-001	Date Effective:	11/29/17	
		Policy Owner:	Admin Dept	Approved By:	C&C	
Reference:		Document Type: Law				Page 16 of 16
		Title: Long-term Leasing Law				

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FORT MCKAY
FIRST NATION



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McKay First Nation, in the Province of Alberta, at a meeting held on the 14th day of August 2018.

- **Fort McKay First Nation
Rates By-law 2018**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



FORT MCKAY FIRST NATION

RATES BY-LAW 2018

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Fort McKay First Nation (also known as the Fort McKay Band) enacted the *Fort McKay Property Assessment and Taxation By-law* on September 3, 2009 and approved by the Minister on February 8, 2010;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Fort McKay First Nation Rates By-law 2018*.
2. Pursuant to Section 8(1) of the *Fort McKay Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 14 day of August 2018, at Fort McKay in the Province of Alberta.

A quorum of Council consists of (5) members of Council.

Chief Jim Boucher

Councillor Raymond Powder

Councillor Gerald Gladue

Councillor Peggy Lacorde

Councillor Crystal McDonald

Councillor



SCHEDULE "A"

The Council of the Fort McKay First Nation hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 8(1) of the <i>Fort McKay Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Fort McKay Property Assessment and Taxation By-law</i> .
Class 1 – Residential	
Class 2 – Non-residential and linear property	2.09120%
Class 3 – Farm land	
Class 4 – Machinery and Equipment	1.70753%



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE,
pursuant to section 83 of the *Indian Act*, the following by-law made by
the Fort McMurray First Nation, in the Province of Alberta, at a meeting
held on the 25th day of April 2018.

- **Fort McMurray #468 First Nation
Agricultural Benefits Settlement Trust Revenue
Account By-law**

Dated at Ottawa, Ontario, this *24* day of *August* 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**FORT MCMURRAY #468 FIRST NATION AGRICULTURAL BENEFITS
SETTLEMENT TRUST REVENUE ACCOUNT BY-LAW**

WHEREAS:

- A. Pursuant to section 83 of the *Indian Act*, R.S.C. 1985, c. I-5, the Chief and Council of the Fort McMurray #468 First Nation (the "First Nation") may, subject to the approval of the Minister of Indian Affairs and Northern Development Canada, enact by-laws for the appropriation and expenditure of moneys of the First Nation and matters arising out of or ancillary thereto.
- B. The First Nation has entered into the Fort McMurray #468 First Nation Agricultural Benefits Settlement Trust (the "Trust") dated as of the 6 day of July, 2017 between the First Nation, as Settlor, and Royal Trust Corporation of Canada (the "Trustee"), as Trustee.
- C. Pursuant to the terms of the Trust, the First Nation has established the Trust Revenue Account to receive Annual Return generated from the Heritage Savings Account.
- D. Pursuant to the terms of the Trust, Annual Return generated from the Heritage Savings Account shall be deposited by the Trustee into the Trust Revenue Account within sixty (60) days of the end of each Fiscal Year and the Trustee shall advise the Council of the amount of Annual Return paid from the Heritage Savings Account.
- E. The Council of the First Nation wishes to ensure that the Heritage Savings Account is protected against inflation by requiring twenty (20%) percent of the total return be retained in or returned to the Trust on an annual basis. The total return is the difference in the December 31 market value of the Heritage Savings Account from the December 31 market value of the previous Fiscal Year and for greater clarity includes interest, dividends and the realized and unrealized capital gains or losses (the "Total Return").
- F. The Council of the First Nation wishes to enact the following by-law to govern the use, expenditure and accounting of Annual Return paid to the Trust Revenue Account.

SHORT TITLE

- 1. This by-law shall be known as the Fort McMurray #468 First Nation Agricultural Benefits Settlement Trust Revenue Account By-Law (the "By-Law").



PERMITTED PURPOSES OF THE ANNUAL RETURN

2. Annual Return generated from the Heritage Savings Account shall be deposited into the Trust Revenue Account for each completed Fiscal Year and in order to protect against inflation eroding the value of the Heritage Savings Account, shall be allocated as follows:
 - (i) in the event that there are sufficient unrealized capital gains in the Trust then twenty (20%) percent of the Total Return shall be retained in or returned to the Trust by April 1 of each Fiscal Year.
 - (ii) in the event that the unrealized capital gains in the Trust are positive but do not amount to twenty (20%) percent of the Total Return then a portion of the Annual Return shall be retained in or returned to the Trust by April 1 of each Fiscal Year.
 - (iii) in the event that the Total Return is negative then all of the Annual Return shall be retained in or returned to the Trust by April 1 of each Fiscal Year
 - (iv) the balance of the Annual Return shall be used for equal per capita distribution payments to all Members of the First Nation.

ADMINISTRATION

3. The Council shall ensure that any person responsible for the receipt and administration of funds from the Trust Revenue Account adheres to the provisions of this By-Law.

FINANCIAL REPORTING

4. By April 30 of the following Fiscal Year, the auditors of the First Nation shall provide a financial statement which shall be made available to the Members of the First Nation, accounting for the use and expenditure of all the Annual Return from the Trust Revenue Account paid during the previous Fiscal Year and that all funds have been expended in accordance with this By-Law.

GENERAL

5. (a) Headings form no part of this By-Law but shall be construed as being inserted for convenience of reference only.



(b) A finding by a court of competent jurisdiction that a section or provision of this By-Law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-Law or this By-Law as a whole.

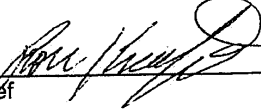
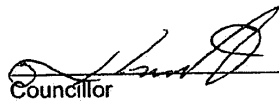
(c) In this By-Law, words in the singular include the plural, and words in the plural include the singular.

(d) Any of the terms not defined in this By-Law shall have the same meaning as set out in the Trust Agreement.

COMING INTO FORCE

6. This By-Law shall come into force immediately upon being approved by the Minister of Indian Affairs and Northern Development Canada.

THIS BY-LAW IS HEREBY PASSED BY BAND COUNCIL RESOLUTION OF THE FORT MCMURRAY #468 FIRST NATION AT A DULY CONVENED MEETING HELD ON THE 25 DAY OF April, 2018, A QUORUM EXISTING.

Witness		Chief	
Witness		Councillor	
Witness		Councillor	



Ministre des Relations Couronne-Autochtones
et des Affaires du Nord

Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Loon River First Nation, in the Province of Alberta, at a
meeting held on the 7th day of May 2018.

- **Loon River First Nation
Annual Expenditure By-law, 2018**

Dated at Ottawa, Ontario, this 28th day of June 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**LOON RIVER FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2018**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Loon River First Nation has enacted the *Loon River First Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve; and

C. The Council of the Loon River First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE the Council of the Loon River First Nation duly enacts as follows:

1. This By-law may be cited as the *Loon River First Nation Annual Expenditure By-law, 2018*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“By-law” means an annual expenditure by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Loon River First Nation, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Loon River First Nation Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.



6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined words and used in this By-law has the same meanings given to them in the Assessment By-law and Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

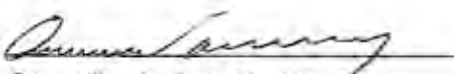
12. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 7 day of May, 2018, at Loon River, in the Province of Alberta.

A quorum of Council consists of three (3) members of Council.


Chief Bernadette Sharpe

Councillor Tyler Letendre


Councillor Andrew Noskey


Councillor Ivan Sawan


Councillor Sandy Whitehead



SCHEDULE

LOON RIVER FIRST NATION 2018 ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:
 - a. Property Tax Revenues \$ 779,833.47

TOTAL REVENUES \$ 779,833.47

PART 2: EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative \$ 197,435.15
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Heritage Protection \$200,000.00
 - d. Other Recreation and Culture
5. Community Development
 - a. Housing
 - b. Planning and Zoning
 - c. Community Planning



d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Debt Payments	
b. Accelerated Debt Payments	
c. Other Fiscal Services	\$338,000.00
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service (Daycare)	\$ 36,600.00
9. Contingency Amounts	\$ 7,798.32
TOTAL EXPENDITURES	\$779,833.47
BALANCE	0.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year



Ministre des Relations Couronne-Autochtones
et des Affaires du Nord

Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Loon River First Nation, in the Province of Alberta, at a
meeting held on the 7th day of May 2018.

- **Loon River First Nation
Rates By-law 2018**

Dated at Ottawa, Ontario, this 7th day of June 2018:

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



LOON RIVER FIRST NATION

RATES BY-LAW 2018

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

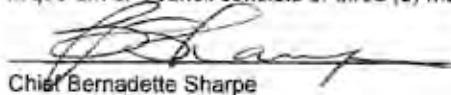
AND WHEREAS the Council of the Loon River First Nation (also known as the Loon River Band) enacted the *Loon River First Nation Property Assessment and Taxation By-law* on June 26, 2007 and approved by the Minister on January 16, 2008;

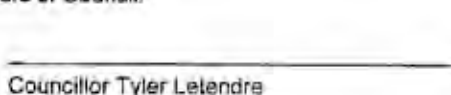
NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

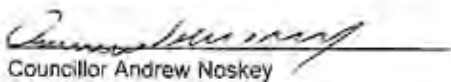
1. This by-law may be cited for all purposes as the *Loon River First Nation Rates By-law 2018*.
2. Pursuant to Section 11 of the *Loon River First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

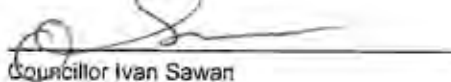
THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 7 day of May, 2018, at Loon River, in the Province of Alberta.

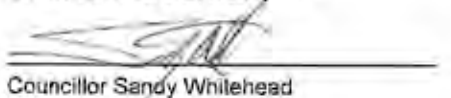
A quorum of Council consists of three (3) members of Council.


Chief Bernadette Sharpe


Councillor Tyler Letendre


Councillor Andrew Noskey


Councillor Ivan Sawan


Councillor Sandy Whitehead



SCHEDULE "A"

The Council of the Loon River First Nation hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 11 of the <i>Loon River First Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Loon River First Nation Property Assessment and Taxation By-law</i> .
Class 1 – Residential	
Class 2 – Non-residential and linear property	2.46598%
Class 3 – Farm land	
Class 4 – Machinery and Equipment	2.03800%



Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Saddle Lake Cree Nation, in the Province of Alberta, at a
meeting held on the 5th day of June 2018.

- **Saddle Lake Cree Nation
Annual Expenditure By-law, 2018**

Dated at Ottawa, Ontario, this 2 day of August 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**SADDLE LAKE CREE NATION
ANNUAL EXPENDITURE BY-LAW, 2018**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Saddle Lake Cree Nation has enacted the *Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015*, respecting taxation for local purposes on reserve; and

C. The Council of the Saddle Lake Cree Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE the Council of the Saddle Lake Cree Nation duly enacts as follows:

1. This By-law may be cited as the *Saddle Lake Cree Nation Annual Expenditure By-law, 2018*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“By-law” means an annual expenditure by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Saddle Lake Cree Nation, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined words and used in this By-law has the same meanings given to them in the Assessment By-law and Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.



10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 5th day of June, 2018,
at Saddle Lake, in the Province of Alberta.

A quorum of Council consists of five (5) members of Council.

Chief Eddy Makokis

Councillor Sam Cardinal

Councillor Herb Cardinal

Councillor Terry Cardinal

Councillor Pauline Hunter

Councillor John Large

Councillor Robbie Moosewah

Councillor Darrell Quinney

Councillor Leslie Steinhauer



SCHEDULE

SADDLE LAKE CREE NATION 2018 ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|---------------|
| 1. Local revenues for current fiscal year: | \$ 473,349.16 |
| 2. Accumulated Surplus – Local revenues carried over from the previous fiscal year: | \$ 34,193.77 |

TOTAL REVENUES	\$ 507,542.93
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PART 2: EXPENDITURES

- | | |
|-------------------------------------|--------------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$ 4,946.62 |
| b. General Administrative | |
| c. Other General Government | |
| d. Assessment | \$ 17,847.00 |
| 2. Protection Services | |
| a. Policing | |
| b. Firefighting | |
| c. Regulatory Measures | |
| d. Other Protective Services | |
| 3. Transportation | |
| a. Roads and Streets | \$300,000.00 |
| b. Snow and Ice Removal | |
| c. Parking | |
| d. Public Transit | |
| e. Other Transportation | |
| 4. Recreation and Cultural Services | |
| a. Recreation | \$ 49,895.00 |
| b. Culture | |
| c. Heritage Protection | |
| d. Other Recreation and Culture | \$ 18,114.71 |
| 5. Community Development | |
| a. Housing | |



b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	\$ 96,589.60
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Debt Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	\$ 10,000.00
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	\$ 10,150.00
TOTAL EXPENDITURES	\$507,542.93
 BALANCE	 \$ 0



Ministre des Relations Couronne-Autochtones
et des Affaires du Nord

Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Saddle Lake Cree Nation, in the Province of Alberta, at a
meeting held on the 1st day of May 2018.

- **Saddle Lake Cree Nation
Rates By-law 2018**

Dated at Ottawa, Ontario, this 28 day of June 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



SADDLE LAKE CREE NATION

RATES BY-LAW 2018

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

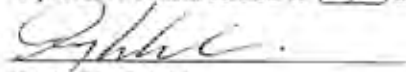
AND WHEREAS the Council of the Saddle Lake Cree Nation (also known as the Saddle Lake Band) enacted the *Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015* on June 2, 2015 and approved by the Minister on December 15, 2015;

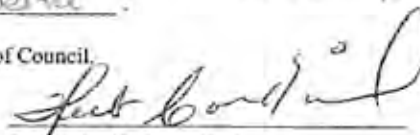
NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Saddle Lake Cree Nation Rates By-law 2018*.
2. Pursuant to Section 54 of the *Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1st day of May, 2018, at SLCN, in the Province of Alberta.

A quorum of Council consists of (5) members of Council.

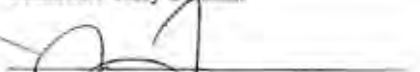

Chief Eddy Makokis


Councillor Herb Cardinal


Councillor Sam Cardinal


Councillor Terry Cardinal


Councillor Rhineline Hunter


Councillor John Large


Councillor Robbie Moosewah


Councillor Darryl Quinney


Councillor Leslie Steinhauer



SCHEDULE "A"

The Council of the Saddle Lake Cree Nation hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 54 of the <i>Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015</i> .
Class 1 – Residential	
Class 2 – Non-residential and linear property	2.39465%
Class 3 – Farm land	
Class 4 – Machinery and Equipment	2.05838%



Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Stoney Tribal Administration, in the Province of Alberta, at a
meeting held on the 25th day of May 2018.

– **Stoney Tribal Administration
Annual Expenditure By-law, 2018**

Dated at Ottawa, Ontario, this 2 day of August 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

**STONEY NATION
COUNCIL RESOLUTION**

Chronological No: 2018-012

File Reference

THE COUNCIL OF THE STONEY TRIBE –			
TERRITORY	TREATY NUMBER SEVEN SOUTHERN ALBERTA		
PLACE	MORLEY, ALBERTA		
DATE	25 th	MAY	AD 2018
	DAY	MONTH	YEAR

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Stoney Tribal Administration has enacted the *Stoney Property Tax By-law*, respecting taxation for local purposes on reserve; and

C. The Council of the Stoney Tribal Administration wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE the Council of the Stoney Tribal Administration duly enacts as follows:

1. This By-law may be cited as the *Stoney Tribal Administration Annual Expenditure By-law, 2018*.
2. In this By-law:

"Act" means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"annual expenditure by-law" means a by-law enacted under subsection 83(2) of the Act;

"By-law" means an annual expenditure by-law enacted under subsection 83(2) of the Act;

"Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;

"First Nation" means the Stoney Tribal Administration, being a band under the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

"property taxation by-law" means a by-law enacted under subsection 83(1) of the Act, and

"Taxation By-law" means the *Stoney Property Tax By-law*.

3. The First Nation's annual budget for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined words and used in this By-law has the same meanings given to them in the Assessment By-law and Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

**STONEY NATION****COUNCIL RESOLUTION**

Chronological No: 2018-012

File Reference

THE COUNCIL OF THE STONEY TRIBE -**TERRITORY** TREATY NUMBER SEVEN SOUTHERN ALBERTA**PLACE** MORLEY, ALBERTA**DATE** 31 MAY AD 2018

DAY MONTH YEAR

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

A quorum of Council consists of Nine (9) members of Council.

QUORUM: Nine (9)

 Chief Darryl Dixon	 Chief Aaron Young	 Chief Ernest Wollery
Councillor Rex Daniels	Councillor Charles Mark	Councillor Hank Snow
Councillor Gordon Wildeman	Councillor Jordie Mark	 Councillor Watson Kapilits
 Councillor Anthony Beauséjour	 Councillor Charles Prud'homme	 Councillor Martin Poucette
 Councillor Lesley Wesley	Councillor Colin Simon	Councillor Marilyn Abraham

1. Fund Code	2. Computer Balances		3. Expenditures	4. Authority	5. Source of Funds
	A. Capital	B. Revenue			Capital
	\$	\$	\$		Revenue
Recommended	Date		Approved	Date	



SCHEDULE

STONEY TRIBAL ADMINISTRATION 2018 ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:
 - a. Property Tax Revenues \$ 727,531.74
- TOTAL REVENUES \$ 727,531.74**

PART 2: EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Heritage Protection
 - d. Other Recreation and Culture
5. Community Development
 - a. Housing
 - b. Planning and Zoning
 - c. Community Planning



d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Debt Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services – Housing Mortgage	\$717,531.74
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	\$ 10,000.00
TOTAL EXPENDITURES	\$727,531.74

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$
BALANCE	\$ 0.00



Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Stoney Tribal Administration, in the Province of Alberta, at a
meeting held on the 25th day of May 2018.

- **Stoney Tribal Administration
Rates By-law 2018**

Dated at Ottawa, Ontario, this 2 day of August 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



STONEY NATION COUNCIL RESOLUTION

Chronological No: 2018-011

File Reference

THE COUNCIL OF THE STONEY TRIBE –			
TERRITORY	TREATY NUMBER SEVEN SOUTHERN ALBERTA		
PLACE	MORLEY, ALBERTA		
DATE	25	MAY	AD 2018
	DAY	MONTH	YEAR

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c1-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose; and

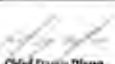
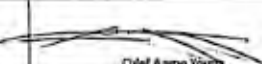
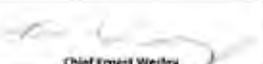
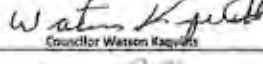
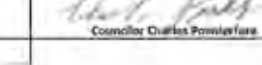
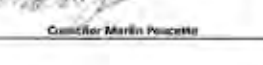
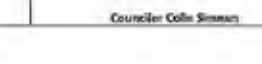
WHEREAS the Council of the Stoney Tribal Administration (also known as the Stoney Band) enacted the Stoney Property Tax By-law on July 9, 1991 and approved by the Minister on September 23, 1991;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Stoney Tribal Administration Rates By-law 2018*.
2. Pursuant to Section 11 of the *Stoney Property Tax By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

A quorum of Council consists of Nine (9) members of Council.

QUORUM: Nine (9)

 Chief Dorcy Dixon	 Chief Aaron Young	 Chief Ernest Weidry
 Councillor Ben Daniels	 Councillor Charles Mark	 Councillor Hank Seew
 Councillor Gordon Wiseman	 Councillor Jordie Mink	 Councillor Watson Kagiwa
 Councillor Anthony Bearspaw	 Councillor Charles Powleyfara	 Councillor Martin Poucet
 Councillor Lenny Windsor	 Councillor Colin Simmen	 Councillor Marvin Abraham

**STONEY NATION
COUNCIL RESOLUTION**

Chronological No: 2018-011

File Reference

THE COUNCIL OF THE STONEY TRIBE –				
TERRITORY	TREATY NUMBER SEVEN SOUTHERN ALBERTA			
PLACE	MORLEY, ALBERTA			
DATE	25	MAY	AD	2018
	DAY	MONTH		YEAR

SCHEDULE "A"

The Council of the Stoney Tribal Administration hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 11 of the <i>Stoney Property Tax By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Stoney Property Tax By-law</i> .
Class 1 – Residential	
Class 2 – Non-residential and linear property	1.54000%
Class 3 – Farm land	
Class 4 – Machinery and Equipment	0.87000%

1. Fund Code	2. Computer Balances		3. Expenditures	4. Authority	5. Source of Funds
	A: Capital	B: Revenue			Capital
	\$	\$	\$		Revenue
Recommended			Approved		
Date			Date		



Ministre des Relations Couronne-Autochtones
et des Affaires du Nord

Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Sturgeon Lake Cree Nation, in the Province of Alberta, at a
meeting held on the 8th day of May 2018.

- **Sturgeon Lake Cree Nation
Annual Expenditure By-law, 2018**

Dated at Ottawa, Ontario, this 28 day of June 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**STURGEON LAKE CREE NATION
ANNUAL EXPENDITURE BY-LAW, 2018**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Sturgeon Lake Cree Nation has enacted the *Sturgeon Lake Band Taxation and Business Licensing By-law*, respecting taxation for local purposes on reserve; and

C. The Council of the Sturgeon Lake Cree Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE the Council of the Sturgeon Lake Cree Nation duly enacts as follows:

1. This By-law may be cited as the *Sturgeon Lake Cree Nation Annual Expenditure By-law, 2018*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“By-law” means an annual expenditure by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Sturgeon Lake Cree Nation, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Sturgeon Lake Band Taxation and Business Licensing By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined words and used in this By-law has the same meanings given to them in the Assessment By-law and Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.



10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 8 day of May, 2018, at Sturgeon Lake Cree Nation, in the Province of Alberta.

A quorum of Council consists of four (4) members of Council.

Chief Richard Kappo

Councillor Karl Moses

Councillor Jeannine Calliou

Councillor Susan Wale

Councillor Carol Garbitt

Councillor Charlie Goodswimmer

Councillor Curtis Mitchell



SCHEDULE
STURGEON LAKE CREE NATION
2018 ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	\$ 92,499.32
	TOTAL REVENUES	\$ 92,499.32

PART 2: EXPENDITURES

1.	General Government Expenditures	\$83,249.38
a.	Executive and Legislative	
b.	General Administrative	
c.	Other General Government	
2.	Protection Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation	
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	
5.	Community Development	
a.	Education	
b.	Planning and Zoning	



c.	Community Planning	
d.	Economic Development Program	
e.	Tourism	
f.	Trade and Industry	
g.	Land Rehabilitation and Beautification	
h.	Other Regional Planning and Development	
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	
d.	Recycling	
e.	Other Environmental Services	
7.	Fiscal Services	
a.	Long-term Payments to the First Nations Finance Authority	
b.	Interim Financing Payments to the First Nations Finance Authority	
c.	Other Payments	
d.	Accelerated Debt Payments	
e.	Other Fiscal Services	
8.	Other Services	
a.	Health	
b.	Social Programs and Assistance	
c.	Agriculture	
d.	Education	
e.	Other Service	
9.	Contingency Amounts	\$9,249.94
TOTAL EXPENDITURES		\$92,499.32

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$

BALANCE	\$ 0.00
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Ministre des Relations Couronne-Autochtones
et des Affaires du Nord

Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Sturgeon Lake Cree Nation, in the Province of Alberta, at a
meeting held on the 8th day of May 2018.

- **Sturgeon Lake Cree Nation
Rates By-law 2018**

Dated at Ottawa, Ontario, this 28 day of June 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



STURGEON LAKE CREE NATION

RATES BY-LAW 2018

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Sturgeon Lake Cree Nation (also known as the Sturgeon Lake Band) enacted the *Sturgeon Lake Band Taxation and Business Licensing By-law* on July 23, 1986 and approved by the Minister on February 17, 1987;

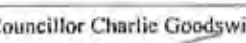
NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Sturgeon Lake Cree Nation Rates By-law 2018*.
2. Pursuant to Section 21 of the *Sturgeon Lake Band Taxation and Business Licensing By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 8 day of May, 2018, at Sturgeon Lake Cree Nation, in the Province of Alberta .

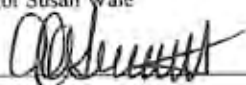
A quorum of Council consists of four (4) members of Council.


Chief Richard Kappo

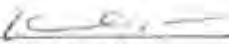

Councillor Charlie Goodswimmer


Councillor Susan Wale


Councillor Curtis Mitchell


Councillor Carol Garbutt


Councillor Jeannine Calliou


Councillor Karl Moses



SCHEDULE "A"

The Council of the Sturgeon Lake Cree Nation hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 21 of the <i>Sturgeon Lake Band Taxation and Business Licensing By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Sturgeon Lake Band Taxation and Business Licensing By-law</i> .
Class 1 – Residential	
Class 2 – Non-residential and linear property	1.91111%
Class 3 – Farm land	
Class 4 – Machinery and Equipment	1.49475%



Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Sucker Creek First Nation, in the Province of Alberta, at a
meeting held on the 8th day of June 2018.

- **Sucker Creek First Nation
Annual Expenditure By-law, 2018**

Dated at Ottawa, Ontario, this 2 day of August 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

**BAND COUNCIL RESOLUTION
SUCKER CREEK FIRST NATION**

BCR # 456-012-18-19

The Council of the	SUCKER CREEK INDIAN BAND NO. 150A		
Agency District	LESSER SLAVE LAKE		
Province	ALBERTA		
Place	SUCKER CREEK RESERVE		
Date	08	June	2018
	Day	Month	Year

DO HEREBY RESOLVE:

**SUCKER CREEK FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2018****WHEREAS:**

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Sucker Creek First Nation has enacted the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, respecting taxation for local purposes on reserve; and

C. The Council of the Sucker Creek First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE the Council of the Sucker Creek First Nation duly enacts as follows:

1. This By-law may be cited as the *Sucker Creek First Nation Annual Expenditure By-law, 2018*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“By-law” means an annual expenditure by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Sucker Creek First Nation, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

Sucker Creek First Nation

P.O. Box 65 Enilda, Alberta T0G 0W0

Telephone: (780)523-4426 Fax : (780)523-3111



**BAND COUNCIL RESOLUTION
SUCKER CREEK FIRST NATION**

BCR # 456-012-18-19 Continued....

The Council of the	SUCKER CREEK INDIAN BAND NO. 150A
Agency District	LESSER SLAVE LAKE
Province	ALBERTA
Place	SUCKER CREEK RESERVE
Date	08 June 2018
	Day Month Year

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined words and used in this By-law has the same meanings given to them in the Assessment By-law and Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 8 day of June, 2018, at Sucker Creek First Nation, in the Province of Alberta.



*A quorum of this First Nation
Consists of Four-(4)
Council Members*

(Chief - Jim Badger)

(Councillor Alvin Cardinal)

(Councillor Charmaine Willier-Larsen)

(Councillor Steve Willier)

(Councillor Roderick Willier)

(Councillor Michelle Willier)

(Councillor Sandra L. Willier)

Sucker Creek First Nation

P.O. Box 65 Enlida, Alberta T0G 0W0

Telephone: (780)523-4426 Fax : (780)523-3111



SCHEDULE

SUCKER CREEK FIRST NATION 2018 ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|--------------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 47,097.64 |

TOTAL REVENUES	\$ 47,097.64
-----------------------	---------------------

PART 2: EXPENDITURES

- | | |
|-------------------------------------|-------------|
| 1. General Government Expenditures | \$42,387.88 |
| a. Executive and Legislative | |
| b. General Administrative | |
| c. Other General Government | |
| 2. Protection Services | |
| a. Policing | |
| b. Firefighting | |
| c. Regulatory Measures | |
| d. Other Protective Services | |
| 3. Transportation | |
| a. Roads and Streets | |
| b. Snow and Ice Removal | |
| c. Parking | |
| d. Public Transit | |
| e. Other Transportation | |
| 4. Recreation and Cultural Services | |
| a. Recreation | |
| b. Culture | |
| c. Heritage Protection | |
| d. Other Recreation and Culture | |
| 5. Community Development | |
| a. Housing | |
| b. Planning and Zoning | |
| c. Community Planning | |



d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Debt Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	\$ 4,709.76
TOTAL EXPENDITURES	\$ 47,097.64
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$
BALANCE	\$ 0.00



Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Sucker Creek First Nation, in the Province of Alberta, at a
meeting held on the 8th day of June 2018

**Sucker Creek First Nation
Rates By-law 2018**

Dated at Ottawa, Ontario, this 2 day of August 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**BAND COUNCIL RESOLUTION
SUCKER CREEK FIRST NATION**

BCR # 456-011-18-19

The Council of the	SUCKER CREEK INDIAN BAND NO. 150A		
Agency District	LESSER SLAVE LAKE		
Province	ALBERTA		
Place	SUCKER CREEK RESERVE		
Date	08	June	2018
	Day	Month	Year

DO HEREBY RESOLVE:

**SUCKER CREEK FIRST NATION
RATES BY-LAW 2018**

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Sucker Creek First Nation (also known as the Sucker Creek Band) enacted the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011* on May 4, 2011 and approved by the Minister on December 20, 2011;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Sucker Creek First Nation Rates By-law 2018*.
2. Pursuant to Section 54 of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 8th day of June, 2018, at Sucker Creek First Nation, in the Province of Alberta.



A quorum of this First Nation
Consists of Four-(4)
Council Members

(Chief - Jim Badger)

(Councillor Alvin Cardinal)

(Councillor Charmaine Willier-Larsen)

(Councillor Steve Willier)

(Councillor Roderick Willier)

(Councillor Michelle Willier)

(Councillor Sandra L. Willier)

Sucker Creek First Nation
P.O. Box 65 Enilda, Alberta T0G 0W0
Telephone: (780)523-4426 Fax: (780)523-3111



SCHEDULE "A"

The Council of the Sucker Creek First Nation hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 54 of the <i>Sucker Creek First Nation Property Assessment and Taxation By-law, 2011</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Sucker Creek First Nation Property Assessment and Taxation By-law, 2011</i> .
Class 1 – Residential	
Class 2 – Non-residential and linear property	1.93610%
Class 3 – Farm land	
Class 4 – Machinery and Equipment	1.49000%



Combative Sports L.CS.1711

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi datl'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihiusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasaala.

A Document to Ratify the L.CS.1711 Within the Tsuut'ina First Nation Lands

Enacted on November 17, 2017 in Tsuut'ina Nation
Coming Into Force: November 17, 2017





Combative Sports

L.CS.1711

Preamble

WHEREAS the Tsuut'ina Nation Chief and Council desire to make a law to establish a commission to regulate and control Combative Sports on the Tsuut'ina Nation Reserve;

AND WHEREAS the Government of Canada recognizes the inherent right of self-government as an existing aboriginal right under section 35 of the Constitution Act, 1982;

AND WHEREAS the Tsuut'ina Nation Chief and Council have the authority to establish an athletic board, commission or similar body for the control of sport at the Tsuut'ina Nation;

AND WHEREAS the Tsuut'ina Nation Chief and Council are empowered to make such law or by-law, and any matter ancillary thereto as recognized by paragraphs 81(1)(m) and (r) of the *Indian Act*;

NOW THEREFORE the Tsuut'ina Nation Chief and Council hereby make the following law:



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Combative Sports

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Definitions

1. In this Law, unless the context otherwise requires:
 - (a) "Commission" means the Tsuut'ina Nation Combative Sports Commission established pursuant to this Law;
 - (b) "Chief and Council" means the elected Chief of the Tsuut'ina Nation and the duly elected members of Council;
 - (c) "Chief Executive Officer" means the Chief Executive Officer of the Tsuut'ina Nation;
 - (d) "Event" includes any exhibition, card, contest or promotion involving the presentation of the Regulated Sports;
 - (e) "Executive Director" means the Nation employee appointed to the Commission by the Chief Executive Officer pursuant to section 7(b) of this Law;
 - (f) "Member" means a person appointed to the Commission pursuant to section 7 of this Law;
 - (g) "Nation" means the Tsuut'ina Nation;
 - (h) "Permit" means a permit issued to a person pursuant to the Rules;
 - (i) "Permit Application" means an application in the form required for the issuance of a Permit;
 - (j) "Regulated Sports" includes any of the following:
 - i. boxing;
 - ii. wrestling;
 - iii. full contact karate;
 - iv. kickboxing;
 - v. muay thai;
 - vi. mixed martial arts; and
 - vii. any other sport that holds contests where opponents strike each other with a hand, foot, knee or other part of the body; and
 - (k) "Rules" means the rules and regulations approved by Chief and Council.



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Short Title

2. This law may be cited as "The Tsuut'ina Nation Combative Sports Law".



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Commission

3. For the purpose of regulating, governing and controlling the Regulated Sports within the Tsuut'ina Nation, there is hereby created a commission to be appointed by band council resolution of Chief and Council.
4. The Commission shall be called "The Tsuut'ina Nation Combative Sports Commission", and shall within the Tsuut'ina Nation have the power and authority to supervise, regulate, govern and control all aspects of the Regulated Sports at the Nation.
5. By band council resolution of Chief and Council, a commission, other than the Commission, that has been established by or under the authority of the Province of Alberta's legislature for the control of sport, may supervise and control an Event.
6. A commission appointed to supervise and control an Event shall act pursuant to, and in accordance with, the Rules approved by Chief and Council by band council resolution, and amendments made thereto by the Commission.



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Commission Membership

7. The Commission shall consist of at least four (4) persons:
 - (a) At least three (3) members of the public at large appointed by band council resolution of Chief and Council; and
 - (b) An employee of the Tsuut'ina Nation designated by the Chief Executive Officer who shall be the Executive Director and shall not have the right to vote in the affairs of the Commission.
8. Chief and Council may by band council resolution specify the dates of the beginning and end of the term of office of a Member.
9. No person while a Member of the Commission shall be connected with any Event held within the jurisdiction of the Commission by officiating therein or by acting as matchmaker, promoter, second, manager or in any other capacity where the possibility may arise of a conflict of interest between the Member and the Commission in the performance of its duties.
10. Any Member may resign that Member's appointment at any time upon written notice to the Chair or Executive Director, and any Member may be removed by band council resolution of Chief and Council at any time, with or without cause. Any vacancy created by reason of the resignation or removal of a Member and any vacancy arising by reason of the death of any Member or otherwise may be filled by band council resolution of Chief and Council.
11. The Commission may reimburse its Members for out of pocket expenses reasonably incurred while conducting Commission business, provided that the cost of the expenses so incurred are within the limits approved by the Commission.



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Meetings and Officers

12. The Commission shall hold regular meetings for the transaction of its business at such times and places as it may fix by resolution and any special meetings that may be held by the Commission shall be called in the manner the Commission shall deem most practicable.
13. Meetings of the Commission may be held anywhere in the Province of Alberta.
14. A Member may participate in a meeting by means of telephone, or other communication facilities that allows all persons participating in the meeting to hear each other, and a Member participating in such a meeting is deemed to be present at the meeting.
15. The Chair, Vice-Chair and Treasurer of the Commission shall be elected by the Members at the first meeting of the calendar year.
16. The Executive Director shall record the minutes of all meetings, perform administrative duties and act as a liaison between the Commission and the Nation.
17. If the Executive Director is temporarily unable to perform any of his or her duties, the Chair or another Member designated by the Commission may act in the place of the Executive Director.
18. A majority of Members shall constitute a quorum for the transaction of the business of the Commission.
19. A majority vote by a quorum of the Commission shall be deemed to be a binding decision of the Commission.
20. Any vote that receives an equal number of votes for and against the question is deemed to be defeated.
21. All meetings of the Commission shall be presided over by the Chair, and in the event of the Chair being absent from any meeting then the Vice-Chair shall preside at that meeting. In the event that both the Chair and the Vice-chair are absent from any meeting the members present shall elect a Chair for the meeting.
22. Any member of the Commission who fails to attend three (3) consecutive meetings of the Commission without the Chair approval shall be deemed to have submitted a resignation.
23. Minutes of all meetings shall be kept by the Commission and also an accurate record of Permits issued and of every bout or contest involving the Regulated Sports under the control of the Commission, giving the names and descriptions of the contestants, the name of the officiating organization and of the Medical Doctor in attendance and any other information the Commission may require to be kept as a record.
24. The Commission may from time to time delegate any of its duties to one or more of its Members.



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Administration

25. Chief and Council shall approve an annual balanced budget for the Commission and shall allocate appropriate funds for use by the Commission.
26. The Commission shall abide by the Tsut'ina Nation Finance and Administration Act and all other applicable Legislation and policy.
27. The Commission shall cause to be kept accurate accounts of all monies received and expended by the Commission, which accounts shall be open for inspection by any person appointed for that purpose by the Chief Executive Officer and such records and accounts shall be produced to the Nation upon request of the Chief Executive Officer.
28. For the purposes of the Commission, the end of the financial year shall be March 31 of each and every year. A report on the financial transactions of the Commission, together with a report of the Commission's activities, shall be forwarded to the Chief Executive Officer within 90 days of the Commission's financial year end.



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Powers of Commission

29. Neither the Commission, nor any Member, shall have the power or authority to pledge the credit of the Nation or bind the Nation.
30. All Members shall at all times have free and complete access to all Events and for the purpose of proving their right of access, they may adopt a badge bearing the words "Tsuut'ina Nation Combative Sports Commission".
31. The Commission shall supervise and control all Events held at the Nation, other than those Events in which another commission has been given authorization by band council resolution to supervise and control the Event.
32. A commission being given authorization to supervise and control an Event, at all times, must be and remain established by or under the authority of the Province of Alberta's legislature for the control of sport.
33. The Commission and any authorized commission must supervise and control an Event pursuant to, and in accordance with, the Rules.
34. The Commission may amend the Rules from time to time, by a majority vote, said amendments to be effective as of the date of the decision of the Commission. Any substantive amendments to the Rules must be approved by Chief and Council. A substantive amendment being an amendment that may in any manner affect this Law or the Nation's unique culture, identity, traditions, language and institutions.
35. The Rules may include all or any portion of the rules, regulations and safety codes of any organization deemed suitable by the Commission.
36. The Commission may establish a bank account in its name to be used for the purpose of holding and disbursing security deposits, contestants' purses, official's fees, Permit fees and other monies related to Events. Revenue earned by the Commission shall be used to pay expenses incurred by the Commission, including payment of approved expenses incurred by Members.



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Permits

37. Any person who desires to promote, participate in or officiate an Event within the Nation shall first obtain a Permit pursuant to the Rules.
38. An application fee shall be established for the issuance of Permits under this Law and the fee shall be payable before a Permit is issued.
39. The application fee is non-refundable.
40. A separate Permit shall be required for each Event.
41. Permits may be issued with or without conditions or may refuse to issue a Permit. If an application for a Permit is refused, written reasons for the refusal to the applicant.
42. The Commission or authorizing commission shall have the authority to cancel any Permit issued by them if, in their opinion, there are just and reasonable grounds to cancel the Permit.
43. Without limiting the generality of section 42, failure to comply with this Law or the Rules may result in cancellation of a Permit.
44. It shall be unlawful for any person or persons, association or club, to conduct, or for any other person or persons to take part in or be present at, whether as a contestant, second, official or promoter, any Event within the Nation, whether an admission fee to such Event is charged or not, unless a Permit to hold the Event has been issued pursuant to the Rules.



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Indemnification

45. The Nation shall indemnify Members for legal liability for the loss or damage arising from anything said or done or omitted to be done in the performance of their functions, duties, or powers, pursuant to this Law.
46. Section 45 does not apply if the cause of action is defamation, or the Member was dishonest, grossly negligent or guilty of wilful misconduct.



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Offence

47. A person who contravenes any provision of this Law is guilty of an offence and liable upon conviction to pay a fine not exceeding Ten Thousand (\$10,000.00) Dollars or imprisonment for a term not exceeding thirty days, or both.



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Chief and Council Signatory Page

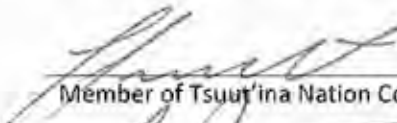
THIS LAW IS HEREBY made at this duly convened meeting of the Chief and Council of the Tsuut'ina Nation this 17th day of November, 2017 by Band Council Resolution.

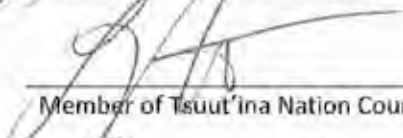
Coming into Force: November 17, 2017

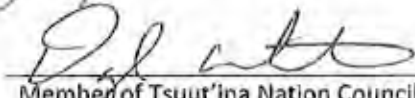
Voting in favour of the Combative Sports Law, as evidenced by signatures, are the following members of the Chief and Council:

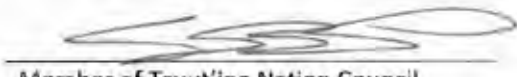

Tsuut'ina Nation Chief

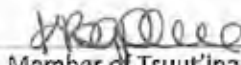
Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council

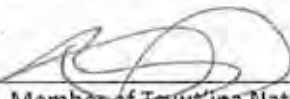

Member of Tsuut'ina Nation Council

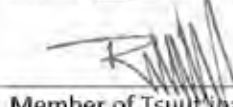

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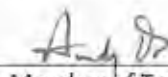

Member of Tsuut'ina Nation Council

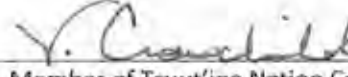

Member of Tsuut'ina Nation Council

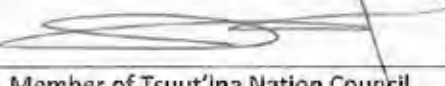

Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council



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Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'lya dinachowi diyi nananitini k'asona diyi datl'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihiusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasaaala.

**A Document to Ratify the R.CS.1711
Within the Tsuut'ina Nation Lands**

**Enacted on in Tsuut'ina Nation
Coming Into Force: November 17, 2017**





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Part 1: Interpretation

1. In these rules and regulations, unless the context otherwise requires:
 - (a) "Amateur" is an athlete who has not:
 - i. competed for a money prize, staked bet, or declared wager in any Regulated Sport;
 - ii. competed with or against a professional in any Regulated Sport; or
 - iii. competed in a Regulated Sport as a means of obtaining a livelihood or for obtaining money.
 - (b) "Commission" means the Tsuut'ina Nation Combative Sports Commission established pursuant to the Law or any other commission as authorized by Chief and Council;
 - (c) "Chief and Council" means the Chief and Council of the Tsuut'ina Nation;
 - (d) "Chief Executive Officer" means the Chief Executive Officer of the Tsuut'ina Nation;
 - (e) "Event" includes any exhibition, card, contest or promotion involving the presentation of the Regulated Sport;
 - (f) "Executive Director" means the Nation employee appointed to the Commission by the Chief Executive Officer pursuant to the Law;
 - (g) "In The Ring Rules" means the rules and regulations referenced in Part 12 that relate to the actual rules and regulations that contestants must abide by once they enter the ring (in the case of boxing, kickboxing, or muay thai) or cage (in the case of mixed martial arts), but do not include administrative rules and regulations;
 - (h) "Law" means the Tsuut'ina Nation Combative Sports Law;
 - (i) "Medical Doctor" means a duly qualified medical doctor that is recognized by the Commission for an Event;
 - (j) "Member" means a person appointed to the Commission pursuant to the Law;
 - (k) "Nation" means the Tsuut'ina Nation;
 - (l) "Permit" means a permit issued to a person pursuant to the Rules;
 - (m) "Permit Application" means an application in the form required by the Commission for the issuance of a permit;
 - (n) "Promoter" means a person who organizes, produces or stages an Event;
 - (o) "Rules" means these rules and regulations;
 - (p) "Recognized Amateur Governing Body" means those organizations listed in Part 16 of the Rules; and



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- (q) "Regulated Sport" includes any of the following: boxing; wrestling; full contact karate; kickboxing; muay thai; mixed martial arts; and any other sport that holds contests where opponents strike each other with a hand, foot, knee or other part of the body.



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Part 2: Permits for Promoters

2. No person shall act as a Promoter at the Nation unless that person has been issued a Permit by the Commission (a "Promoter Permit").
3. An application for a Promoter Permit shall contain the following information:
 - (a) the full name, age and address of the Promoter and the Promoter's sponsor (if any);
 - (b) the full name, age and address of any other individuals that may be working with or for the Promoter;
 - (c) a background police check of the Promoter issued by the Tsuut'ina Nation Police Service;
 - (d) if the Promoter is a corporation, the full name, shareholders, directors and senior officers and evidence of good standing;
 - (e) payment of the fee determined by the Commission; and
 - (f) any other documentation or information that may be reasonably required by the Commission.
4. A Promoter Permit Application shall be in writing in the form prescribed by the Commission.



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Part 3: Permits for Events

5. No Promoter shall host, organize, produce, announce, advertise, offer to sell tickets or sell tickets in relation to an Event unless that person has been issued a Permit by the Commission (an "Event Permit").
6. An application for an Event Permit shall contain the following information:
 - (a) the type of Regulated Sport;
 - (b) the time and date of the Event;
 - (c) the location of the Event;
 - (d) the expected number of tickets to be sold for the Event;
 - (e) the expected number of bouts to be held at the Event;
 - (f) proof of a valid Promoter Permit;
 - (g) payment of the fee determined by the Commission; and
 - (h) any other documentation or information that may be reasonably required by the Commission.
7. An Event Permit Application shall be in writing in the form prescribed by the Commission. A non-refundable deposit shall be required by the Commission to hold the date for the Event.
8. An Event Permit Application shall be submitted to the Commission not less than thirty (30) calendar days prior to the date of the Event.
9. The Commission shall not issue an Event Permit for a proposed Event when it has previously issued an Event Permit for an Event that is scheduled to be held within seven (7) calendar days of the proposed Event.
10. Where a Promoter is a corporation, the Commission may require its principals to personally guarantee that the Promoter will comply with any conditions listed on an Event Permit and in these Rules.
11. At the beginning of the Event, and during all promotions for the Event, the Promoter shall announce that the Event has been sanctioned by the Commission.
12. A Promoter shall not include, during an Event, an Amateur contest with a professional contest without the permission of the Commission.
13. If the Amateur contests are regulated by a Recognized Amateur Governing Body then the Amateur portion of the Event must be sanctioned separately by that Recognized Amateur Governing Body and the Amateur portion of the Event shall be conducted under the supervision and according to the rules of that Recognized Amateur Governing Body.
14. Notwithstanding the fact that a portion of an Event may be regulated by a Recognized Amateur Governing Body, the Promoter of the Event shall be responsible to provide the insurance coverage and indemnifications set out in these Rules for the entire Event.



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Part 4: Conditions of a Permit to Host an Event

15. In addition to any conditions set out in the Event Permit, Event Permits are issued subject to the following conditions unless specifically waived or modified in writing by the Commission:
- (a) The Promoter shall provide the Commission with a performance bond in an amount determined by the Commission at least twenty-one (21) calendar days prior to the Event;
 - (b) The Promoter shall provide the Commission with a certified copy of the insurance policy required pursuant to these Rules at least fourteen (14) calendar days prior to the Event;
 - (c) The Promoter shall provide the Commission with a signed "Tsuut'ina Nation Combative Sports Commission Hold Harmless Liability and Personal Injury Waiver" in a form satisfactory to General Counsel for the Nation, at least fourteen (14) calendar days prior to the Event;
 - (d) The Promoter shall provide the Commission, at least seven (7) calendar days prior to the Event, a line-up of planned contestants which shall include:
 - i. the full name, address and date of birth of each contestant;
 - ii. the written fight record of each contestant;
 - iii. the status of the contestant (amateur or professional) and the weight requirements of each contestant;
 - iv. the details of any bout where the contestant sustained a knockout or technical knockout; and
 - v. detailed information regarding any title belts to be competed for at the Event;
 - (e) The Promoter shall immediately inform the Commission of any changes to the contestant line up due to injury or other circumstance and provide the Commission with the information in this section regarding any replacement contestant;
 - (f) The Promoter shall provide to the Commission copies of all contestant contracts and a list of prizes for the Event at least seven (7) calendar days prior to the Event;
 - (g) Each contestant shall provide all medical and blood work documentation required by the Commission at the weigh-in of the Event. Unless agreed otherwise, it will be the responsibility of the Promoter to provide adequate translations of medical documentation which may not be in English; and
 - (h) Each contestant shall provide the Commission with a signed "Tsuut'ina Nation Combative Sports Commission Release, Waiver of Claim and Assumption of Risk", in a form approved by General Counsel for the Nation, and a signed "Tsuut'ina Nation Combative Sports Commission Contestant Declaration of Health", in a form approved by General Counsel for the Nation, along with any other medical documents or forms required by the Commission at least one (1) calendar day prior to the Event.



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16. The Promoter shall provide facilities for pre-fight and post-fight medical checks, satisfactory to the Commission.
17. The Promoter shall conform to all applicable laws (provincial, federal and Nation) and shall comply with any directives or resolutions of the Chief and Council.



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Part 5: Duties of the Commission

18. The Commission will check to see if any contestant is currently under suspension from any other commissions through www.fightfax.com or such other accepted data base.
19. The Commission will honor the suspensions initiated from other commissions and will not allow suspended fighters to compete at an Event while suspended.
20. Duties of the Commission shall include:
 - (a) supervising weigh-ins;
 - (b) ensuring that each contestant has acceptable blood work documentation and has signed appropriate waivers;
 - (c) conducting a rules meeting to explain the role of the Commission;
 - (d) supervise taping of hands and handing out of gloves;
 - (e) conducting safety inspection of ring or cage and seating of spectators;
 - (f) ensuring presence of medical personnel;and
 - (g) overseeing medical examinations of injured fighters.
21. Only the referee will be able to stop a contest. However, if a Member is concerned about the fitness of a contestant or whether a contestant is properly matched, he or she may ask the ringside Medical Doctor to examine the contestant.



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Part 6: Medical Requirements

22. Notwithstanding that an Event Permit has been issued, no Event may start unless and until all medical requirements have been satisfied.
23. All contestants must provide the Commission with up-to-date blood work, which must be signed and dated no longer than two (2) months prior to the Event, or such shorter or longer period as the Commission may deem appropriate. All contestants must provide the Commission with blood work documentation showing negative results for surface antigen, negative results for Hepatitis B and C, and negative results for HIV.
24. Female contestants must also provide the Commission with the results of a pregnancy test which is dated no longer than seven (7) calendar days prior to the Event or provide a home pregnancy test at the weigh-in at their own expense.
25. The Promoter shall provide the results of an electrocardiogram and physical examination for each contestant at the weigh-in of the Event. If a contestant has been knocked-out within the last twelve (12) months, an MRI or CAT scan may be required by the Medical Doctor prior to the Event.
26. The Commission may direct that a contestant appear before a Medical Doctor for an examination to determine whether the contestant is fit to participate in a contest. If, in the opinion of the Medical Doctor, the contestant is not fit to participate, the contestant shall not be permitted to participate in that contest.
27. The Promoter shall ensure that the Event does not include a contestant who is unfit, whether physically, mentally or otherwise. A "Contestant Declaration of Health" will be required to be provided to the Commission prior to the weigh-in.
28. The Commission may appoint one or more Medical Doctors as its ringside Medical Doctor(s) in addition to reasonable medical assistants as required, who shall attend throughout the duration of the Event.
29. The Commission, will, if possible, secure the Medical Doctors for the Promoter, but the ultimate responsibility remains with the Promoter. Medical Doctors, medical assistants all medical expenses shall be the responsibility of the Promoter.
30. The Medical Doctor may, before any Event, inspect all First Aid kits and medical facilities intended to be used at the Event.
31. The Medical Doctor may stop any contest at any time to examine a contestant, or stop any contest at their discretion.



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Part 7: Insurance Requirements

32. A policy of liability insurance shall be valid and held in connection with every Event and an Event shall not be held until the Promoter furnishes a Certificate of Insurance satisfactory to the Commission at least fourteen (14) days prior to the Event.
33. Liability Insurance must be issued by an insurance company registered and licensed to do business in the Province of Alberta, Canada.
34. Liability insurance must be in the amount directed by the Commission, but not less than Two Million Dollars (\$2,000,000.00), to cover public liability for all personal injury and property damage which may occur by reason of the operation of the Event, with a deductible not exceeding Two Thousand Five Hundred Dollars (\$2,500.00).
35. The insurance shall be endorsed to add the Nation as an **additional named insured**, with 30 days written notice to be given to the Nation prior to cancellation of, or material change to the policy.
36. The insurance is to include the following cross liability clause: "this policy, subject to the limits of liability stated herein, shall apply to each Insured in the same manner and to the same extent as if a separate policy has been issued to each, Any act or omission on the part of one or another of the Insured under this policy shall not prejudice the rights or interests of any other Insured."
37. The insurance is to also include endorsements of:
 - (a) Blanket contractual
 - (b) Cross liability
 - (c) Non-owned automobile
 - (d) All Risk Tenant's Legal Liability Coverage in the amount of not less than Two Million Dollars (\$2,000,000.00), or as directed by the Commission, with a deductible not exceeding Two Thousand Five Hundred Dollars (\$2,500.00).



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Part 8: Fighter Permits

38. No person shall participate in a Regulated Sport as a contestant at the Nation unless that person has been issued a Permit by the Commission in accordance with these Rules (a "Contestant Permit").
39. An application for a Contestant Permit shall contain the following information:
 - (a) the full name, age and address of the contestant;
 - (b) a history of the contestant's ring experience;
 - (c) payment of the fee determined by the Commission; and
 - (d) any other documentation or information that may be reasonably required by the Commission.
40. A Permit Application shall be in writing in the form prescribed by the Commission.



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Part 9: Fighter Suspension

41. The Commission, in consultation with the attending Medical Doctor at the Event, shall impose the following minimum suspensions:
 - (a) Mandatory twelve (12) calendar day rest period suspension upon completing a contest;
 - (b) Mandatory thirty (30) days suspension for fight stoppages due to cuts or repeated blows to the head; and
 - (c) Indefinite period of suspension due to specific medical concerns as identified by the Medical Doctor. The indefinite period of suspension to continue until medical information specifically requested by the Medical Doctor has been received, reviewed and approved.
42. Participation in any Regulated Sport during a suspension period will result in a further suspension being instituted against a competitor.
43. The Commission will submit all suspensions to www.fightfax.com or to such other accepted data base.
44. The Commission will advise a competitor, in writing, of any suspension prior to the competitor leaving the venue after an Event.



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Part 10: Discipline

45. Every person involved in a contest shall conduct themselves in a fair, honest, ethical, and sportsmanlike manner in relation to the Regulated Sport.
46. Promoters, managers and competitors in the Regulated Sport shall satisfy their contractual obligations arising from fight contracts, management contracts, and other contracts pertaining to the Regulated Sport, and the Commission may deem a breach of such a contract to be a breach of these Rules.
47. If the Commission determines that a Promoter, manager or competitor has breached a fight contract, management contract, or other contract pertaining to the Regulated Sport, or has breached these Rules, or has acted in a manner that could bring the Regulated Sport into disrepute, or has otherwise failed to properly conduct himself or herself in relation to the Regulated Sport, the Commission may suspend the person and/or terminate his or her Permit.
48. Any contestant who knowingly participates in a contest with a contestant who has been suspended by the Commission, or who knowingly participates in a contest promoted by a Promoter who has been suspended by the Commission, may be suspended by the Commission.
49. The Chair of the Commission may suspend the participation privileges of a person against whom allegations have been made pending a review by the Commission of those allegations.
50. Any decision of the Commission is final and binding.



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Part 11: Weigh in Procedures for the Regulated Sport

51. The scale shall be provided by the Commission. The scale and venue used for the weigh-ins shall be available to the participants at least one (1) hour prior to the scheduled weigh-in. The Commission shall supervise the weighing-in of all competitors, and shall be open to the public.
52. A competitor who fails to make the weight agreed upon in that competitor's bout agreement forfeits twenty (20%) percent of his or her purse, unless the weight difference is one (1) pound or less. The amount forfeited shall be given to that competitor's opponent.
53. Unless otherwise approved by the Commission, the rules meeting will occur at the same time and location as the weigh-ins.



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Part 12: In the Ring Rules

54. A Promoter shall ensure that the In The Ring Rules and scoring and judging rules for an Event, as set out in this Section, are adhered to at all times during an Event.
55. All Events shall be conducted in accordance with the rules and regulations set out in Part 13 of these Rules.
56. Where there is a conflict between the In The Ring Rules and a provision of these Rules, these Rules shall prevail.
57. All Regulated Sport bouts shall be governed by the In The Ring Rules, scoring and judging rules set out below:
 - (a) for professional boxing bouts the rules of the Nevada State Athletic Commission shall be used;
 - (b) all combative sports Events involving Muay Thai shall be conducted in accordance with the rules and regulations set by the World Muay Thai Council, as amended from time to time;
 - (c) all combative sports Events involving Kickboxing shall be conducted in accordance with the rules and regulations set by the World Kickboxing Association, as amended from time to time;
 - (d) all combative sports Events involving Mixed Martial Arts shall be conducted in accordance with the Unified Mixed Martial Arts Rules and regulations set by the Nevada State Athletic Commission, as amended from time to time.
58. In addition to the In The Ring Rules set out for Mixed Martial Arts above, the following tactics shall be considered fouls for Amateur Mixed Martial Arts contests:
 - (a) Butting with the head
 - (b) Eye gouging of any kind
 - (c) Biting
 - (d) Hair pulling
 - (e) Fish Hooking
 - (f) Groin attacks of any kind
 - (g) Putting a finger into any orifice, cut or laceration of an opponent
 - (h) Small joint manipulation
 - (i) Striking to the spine or to back of the head
 - (j) Throat strikes of any kind, including grabbing of the trachea
 - (k) Clawing, pinching or twisting of the flesh
 - (l) Grabbing the clavicle



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- (m) Kicking the head of a grounded opponent
 - (n) Stomping a grounded opponent
 - (o) Spiking an opponent to the canvas on his head or neck
 - (p) Holding the shorts or gloves of an opponent
 - (q) Spitting at an opponent
 - (r) Engaging in an unsportsmanlike conduct that causes injury to an opponent
 - (s) Throwing an opponent out of the ring or over the cage fence
 - (t) Holding the fence or ropes
 - (u) Using abusive language
 - (v) Attacking an opponent after the bell has sounded to end the round
 - (w) Attacking an opponent on or during the break
 - (x) Attacking an opponent who is under the care of the referee
 - (y) Flagrantly disregarding the instructions of the referee
 - (z) Interference by the corner men
 - (aa) Attacking the opponent with elbow or knee strikes to the head, standing or on the ground
 - (bb) Timidity, including without limitation, avoiding contact with an opponent, intentionally or consistently dropping the mouthpiece or faking an injury
 - (cc) Knee strikes to the head of a grounded opponent
 - (dd) 90 degree spiking elbows.
59. The tactics considered fouls for Amateur Mixed Martial Arts contests are also considered fouls for professional Mixed Martial Arts contests with the exception of 58(aa).
60. Professional contestants are allowed elbow and standing knee strikes to the head of a standing opponent as well as elbow strikes to the head of an opponent on the ground.
61. Where there is a dispute regarding which rules provided for in this Section shall apply to a combative sports Event, the applicability of a rule shall be determined by the Commission and the decision of the Commission shall be final and binding.



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Part 13: Event Rules

62. A maximum of eighteen (18) bouts per Event are permitted, and must be completed by 2:00 am, unless special permission has been obtained from the Commission.
63. A Promoter shall at all times maintain good order in and about the premises used for an Event, and shall maintain a sufficient staff of properly identified and trained personnel for that purpose.
64. A Promoter shall take all reasonable measures to provide for safety, security and medical emergencies, and notwithstanding that an Event Permit has been issued, the Commission may refuse to allow an Event to proceed if it appears to the Commission that the Promoter has failed to take reasonable measures.
65. A Promoter shall ensure that all Members have free access to the Event and have access at the Event to ensure that reasonable measures have been taken to provide for safety, security and medical emergencies.
66. A Promoter shall provide trained identifiable security staff and arrange for uniformed members of the Tsuut'ina Nation Police Service to be in attendance at an Event. Prior to the Event, a Promoter shall provide the Commission with details about the security measures to be taken.
67. Without limiting, a Promoter shall ensure that all competitors have safe access to and from the ring or cage. All seating immediately adjacent to the ring or cage where a contest takes place shall be barricaded to separate the contestants, officials, and Members and this area shall be under the control of the Commission.
68. A Promoter shall ensure the presence, at all times during the course of an Event, trained medical staff and shall provide unobstructed access at the Event for the medical staff. All costs associated with the foregoing shall be at the sole expense of the Promoter.
69. A Promoter shall provide facilities at the Event for pre-fight and post-fight medical checks as may be specified or required by the Commission. All costs associated with the foregoing shall be at the sole expense of the Promoter.
70. Each contestant will be allowed a maximum of three (3) corner men to accompany him or her to ring side and to coach the contestant during the fight, except for a title fight in which each contestant will be allowed a maximum of four (4) corner men. The contestant will designate which individual will attend the contestant in the ring between rounds.
71. Only three (3) persons per contestant are allowed access to the dressing rooms of the contestants, other than Commission Members and appointed inspectors and officials, except for a title fight in which each contestant will be allowed a maximum of four (4) persons.
72. Unless the Commission agrees otherwise, the Promoter shall supply and ensure all corner men and seconds, and referees wear medical gloves while working a bout.
73. The Promoter shall ensure that opponents wear different colour gloves and/or different colour shorts and/or different colour tape is on the gloves.



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74. The Promoter shall supply all gloves of adequate size as approved by the rules of the bout as well as gauze and tape. A fighter may use his or her own gauze and tape.
75. The Commission may require random drug testing. A test can be requested from a fighter at any time before or after a bout.
76. If a fighter tests positive for any substance banned by the rules of that fighter's sport, the fighter will be suspended from competing in any Commission-sanctioned Event, for a period to be determined at the discretion of the Commission.
77. If a fighter fails to give a sample on request, the fighter will automatically be suspended for a period to be determined at the discretion of the Commission.
78. Regulated Sport Events held at the Tsuut'ina Nation cannot be televised or broadcasted without the consent of the Commission.
79. The appointment of all officials taking part in an Event shall be subject to the approval of the Commission.



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Part 14: Facilities and Equipment

80. A Promoter shall provide a ring, cage and dressing room facilities satisfactory to the Commission. A Promoter shall provide an adequate supply of unopened bottled water for all contestants, officials, and Members.
81. A Promoter shall provide all necessary non-personal equipment (subject to approval by the Commission) for use by contestants and seconds. This necessary non-personal equipment shall include corner posts and water buckets.
82. A Promoter shall also provide the padded protection equipment to be worn on the hands of each contestant to ensure that matched contestants wear equipment of the same quality and size.
83. The Commission shall provide a bell or gong, positioned at ringside no higher than the floor level of the ring. The bell or gong must carry a clear tone so that the contestant may easily hear its sound.
84. Contestants shall provide all necessary personal equipment for use by themselves and their seconds in all Commission-sanctioned bouts.
85. All contestants must wear a Commission-approved individually fitted mouthpiece.



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Part 15: Officials

86. Only officials approved by the Commission will be allowed to work as officials for Events held at the Nation.
87. The Commission will maintain a current list of all trained and approved officials. This list will be made available to Promoters upon request.
88. The Commission shall arrange for officials for the Event from the approved list. Included in the fee to be paid by the Promoter will be the fees to be paid to the officials.
89. Each official working an Event at the Nation must complete and sign a "Hold Harmless Liability and Personal Injury Waiver", in a form approved by General Counsel for the Nation.
90. Each bout shall be conducted by one referee, three Judges, the Medical Doctor, a timekeeper, a scorekeeper, an announcer, a Commission representative and any other official that may be named by the Commission. The Commission shall determine the qualifications standards for all officials.
91. Referee
 - (a) The referee shall be charged with the general supervision of the bout. He or she enforces the rules, promotes safety of the contestants, and ensures fair play.
 - (b) Before starting a contest, the referee shall ascertain from each contestant the name of his or her chief second and shall hold the named chief second responsible for the conduct of the assistant seconds during the progress of the contest.
92. Medical Doctor and Paramedics
 - (a) The Medical Doctor shall sit at the immediate ringside of all bouts. No bout shall be allowed to proceed unless the Medical Doctor is in his or her seat. The Medical Doctor shall not leave until after the decision in the final bout. He or she shall be prepared to assist if any serious emergency arises and shall render temporary or emergency treatments for cuts and minor injuries sustained by the contestants.
 - (b) No manager or chief second shall attempt to render aid to a contestant during the course of a round before the Medical Doctor has had an opportunity to examine the contestant who may have been injured. Time out shall be called for such examinations.
 - (c) No Event shall take place, Amateur and/or professional, without at least one paramedic with Advanced Life Support training and equipment present at ringside for each bout.



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Part 16: Amateur Governing Bodies Recognizing by the Commission

93. All Promoters, contestants, referees, timekeepers, judges and other officials authorized by a Recognized Amateur Governing Body to participate in, promote, or hold an Amateur Event supervised by that governing body are deemed to have received the permission of the Commission to do so.
94. Events entirely sanctioned and supervised by a Recognized Amateur Governing Body shall be entirely governed by the rules and regulations set by that Recognized Amateur Governing Body.
95. For the purposes of these Rules the following associations shall be considered a Recognized Amateur Governing Body:
- (a) Alberta Amateur Boxing Association
 - (b) Boxing Alberta
 - (c) Canadian Muay Thai Council Amateur (Alberta)
 - (d) World Kickboxing Association
 - (e) International Federation of Muay Thai Amateur
 - (f) Canadian Amateur Wrestling Association
 - (g) Alberta Amateur Mixed Martial Arts Association



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Part 17: Fees and Charges Schedule

96. Permit Fees:
- (a) The Commission shall, from time to time, set fees to be paid for an Event Permit, which may be a percentage of gate receipts or a flat rate, and shall include an annual Promoter Fee.
97. Other Commission Fees:
- (a) The Commission shall, from time to time, set other fees including non-refundable deposits to hold Event dates, performance bonds and broadcasting fees.
98. When the Commission determines that it requires the expertise of an external consultant to assist the Commission in the regulating of an Event all of the consultation fees shall be payable by the Promoter.
99. Unless otherwise specified, all fees and charges payable pursuant to these Rules shall be paid by certified cheque or money order made payable to "the Tsuut'ina Combative Sports Commission" or to such other commission that has supervised the Event at the conclusion of the Event.
100. Promoters shall pay to the Commission, seven (7) calendar days before an Event is televised or broadcast, the broadcasting fee, as determined by the Commission.
101. The Fees and Charges Schedule may be changed by the Commission.



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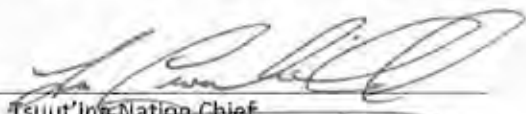
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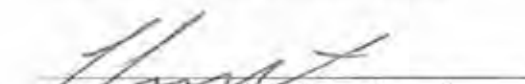
Chief and Council Signatory Page

THESE RULES AND REGULATIONS ARE HEREBY made at this duly convened meeting of the Chief and Council of the Tsuut'ina Nation this 17th day of November, 2017 by Band Council Resolution.

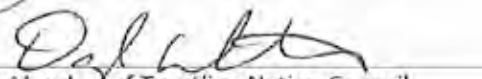
Voting in favour of the Combative Sports Rules and Regulations, as evidenced by signatures, are the following members of the Chief and Council:


Tsuut'ina Nation Chief

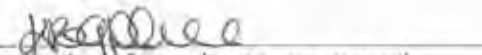
Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council

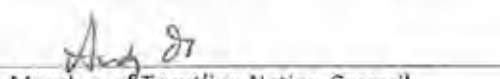

Member of Tsuut'ina Nation Council

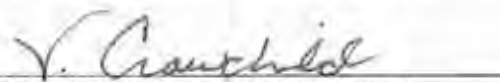

Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


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Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council



Act

ACT

Education

A.E.1804

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi datl'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihiusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasala.

A Document to ratify the Tsuut'ina Education Act

Enacted on March, 14 Day of 2018 in Tsuut'ina Nation

Coming Into Force: April 24, 2018





Education

A.E.1803

Act

Preamble

WHEREAS the Tsuut'ina Nation Chief and Council desire to make a Act governing Education on the Tsuut'ina Nation Reserve;

AND WHEREAS the Government of Canada recognizes the inherent right of self-government as an existing aboriginal right under section 35 of the Constitution Act, 1982;

AND WHEREAS it is recognized that the inherent right of governance includes the right to govern in relation to matters that are internal to the community, and integral to the unique culture, identity, traditions, languages and institutions of the Nation;

AND WHEREAS it is considered to be necessary for the benefit, security and preservation of the Tsuut'ina Nation and culture;

NOW THEREFORE: the Tsuut'ina Citizens hereby enact this Law through the Tsuut'ina Legislative Process and give authority to Chief and Council to ratify this Law:



Act A.E.1803 Education

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Education

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Definitions and Interpretations

Title

1. The title of this document is the *Tsuut'ina Nation Education Act*.

Definitions

2. **"Adult learning programs"** means educational and vocational training programs provided to people 18 years of age or older and includes high school completion, academic upgrading, skills and employment training and postsecondary education programs.
3. **"Board"** or **"Board of Trustees"** means the Tsuut'ina Nation Board of Trustees as established by this Act.
4. **"BAEC"** means the Bullhead Adult Education Centre.
5. **"Chair"** means the Chairperson of the Board as appointed by Council pursuant to Section 62.
6. **"Child Education System"** means KS through grade 12.
7. **"Citizen"** means a member of Tsuut'ina Nation as defined and determined by the Tsuut'ina Citizenship Code.
8. **"Co-chair"** means a Trustee appointed to act in place of the Chair in accordance with Sections 66 and 67.
9. **"Conflict of Interest"** means a real or seeming incompatibility between private interests and public or fiduciary duties.
10. **"Council"** means the duly elected Chief and Council of Tsuut'ina Nation.
11. **"Department"** means the Tsuut'ina Nation Department of Education.
12. **"Education Director"** means the Director of Tsuut'ina Nation Department of Education.
13. **"Early childhood services"** means a preschool or kindergarten program provided by Tsuut'ina Nation for children ages 3 to 5.
14. **"Educational facilities"** means:
 - (a) The Chilla Elementary School;
 - (b) The Tsuut'ina Middle and Senior High Schools;
 - (c) The Bullhead Adult Education Centre; and
 - (d) Any other educational facility designated as such by the Board.
15. **"Educational opportunities"** includes early childhood services programs, elementary, middle and senior high school programs, and adult learning programs.
16. **"Eligible Voter"** means a Tsuut'ina Citizen who is over 18 years of age and eligible to vote in Tsuut'ina elections.



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17.	"Headstart" means an early intervention program for children ages 3 to 5 based on nurturing, creativity, cultural and traditional beliefs in a safe and healthy environment, while supporting the spiritual, intellectual, mental and physical growth of each child.	
18.	"Parent" means the parent or legal guardian of a child attending a Tsuut'ina or Off Reserve school.	
19.	"Principal" means a teacher designated as a principal under this Act.	
20.	"Off-reserve school" means any accredited school that is not operated by Tsuut'ina Nation and includes accredited schools, operated by a public school board, a Catholic school board, private schools, or charter schools.	
21.	"Resident" means a person resident on Tsuut'ina lands as defined in the Tsuut'ina Residency Law.	
22.	"Student" means a person attending a Tsuut'ina school or and adult attending a training program or postsecondary program, as the context requires.	
23.	"Teacher" means a person in possession of a valid teaching certificate who is assigned by the Education Director to carry out the professional duties associated with classroom instruction and student supervision.	
24.	"Trustee" means a member of the Board of Trustees.	
25.	"Tsuut'ina Education System" means the Board of Trustees, the Department of Education, Tsuut'ina schools, Headstart, the BAEC, the Post-Secondary education program and any other programs designated by the Board to be part of the child and adult education system by the Board.	
26.	"Tsuut'ina schools" means Chilla Elementary School, the Tsuut'ina Middle and Senior High School, and any other school designated by the Board as a school for the purpose or providing education programs to children 20 years of age and under.	
27.	"Aboriginal Head Start" in Urban and Northern Communities (AHSUNC) Program is a community-based children's program funded by the Public Health Agency of Canada. AHSUNC focuses on early childhood development (ECD) for First Nations, Inuit and Métis children and their families living off-reserve.	
28.	"Gender and Plurality" wherever the singular or the masculine are used in this Act, the same shall be construed as meaning the plural or the feminine as the context requires.	
Culture and Tradition		
29.	The structures, organizations and procedures established by or under this Act shall be interpreted in accordance with the accepted culture, traditions, practices and customs of the Tsuut'ina Nation.	
Language		
30.	The language of Tsuut'ina Nation may be used to clarify the meaning of any provision in this Act, if the meaning of the provision is not clear in English.	



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Fair Interpretation

31. This Act shall be interpreted in a fair, large, and in a liberal manner.

Authority

32. The power and jurisdiction of Tsuut'ina Nation to govern and administer its educational system flows from the Creator to the people of Tsuut'ina Nation, and from the people to their Chief and Council according to the custom, traditions, and laws of our Nation.

Special Interpretation

33. Nothing in this Act abrogates or derogates from the fiduciary relationship between Her Majesty and Tsuut'ina Nation and its Citizens.

Preservation of Aboriginal and Treaty Rights

34. Nothing in this Act abrogates or derogates from any inherent aboriginal rights or treaty rights of Tsuut'ina Nation and its Citizens and, in particular, nothing in this Act abrogates or derogates from Tsuut'ina Nation's treaty right to education as entrenched in Treaty 7 and protected by section 35 of the *Constitution Act, 1982*.



Act

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Education

Purpose, Scope, and Application

Purpose

35. The purpose of this Act is to establish the governing authority, accountabilities, and responsibilities for the Tsuut'ina Education system, and to outline the administrative processes, management, and operating requirements of the Tsuut'ina Education system.

Scope and Application

36. This Act applies to:
- (a) The Board of Trustees;
 - (b) The Department and its employees;
 - (c) The Chilla Elementary School;
 - (d) The Tsuut'ina Middle and Senior High School;
 - (e) Any other school or educational facility that the Board designates as subject to this Act;
 - (f) Tsuut'ina Citizens attending off-reserve schools;
 - (g) BAEC;
 - (h) Skills training programs;
 - (i) Tsuut'ina Postsecondary Program; and
 - (j) Headstart.



Education

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Act

Board Mandate and Responsibilities

Board Mandate

37. The Board represents the Tsuut'ina Nation Citizenship in matters concerning the educational goals, plans, and directions of Tsuut'ina Nation for both the children and adults of the Nation.

Board Governed by Legislation and Policy

38. The Board shall carry out its mandate to govern the Tsuut'ina Education system in accordance with this Act and any applicable legislation as well as all policies established by the Board and Tsuut'ina Nation, including but not limited to the Tsuut'ina Finance and Administration Act, the Tsuut'ina Accountability Code, and the Tsuut'ina Human Resources Policy and Procedures Manual.
39. In the event of conflict between the Education Act and other policies or legislation, the Education Act shall prevail.

Board Non-Interference

40. In carrying out its mandate, the Board shall not interfere in the day-to-day operations of the Tsuut'ina Education system or the work of the Education Director, Department staff, school principals and vice principals, teachers, support staff, program directors and coordinators, and other professional and support staff.
41. Interference in the day-to-day operations of the Tsuut'ina Education system or the work of the Education Director, Department staff, school principals and vice principals, teachers, support staff, program directors and coordinators, and other professional and support staff may be deemed to be a breach of conduct and may be grounds for removal of a Trustee from the Board in accordance with Section 56.

Board Responsibilities

42. The Board shall:
- (a) Support lifelong learning from Headstart through adulthood by speaking with an informed voice on behalf of the Tsuut'ina Education system;
 - (b) Establish a clear vision and mission for the Department and the Tsuut'ina Education system through consultation with parents, Elders, the Tsuut'ina community, other school districts, and the provincial Department of Education and with regard to the values and aspirations of Tsuut'ina Nation;
 - (c) Foster a positive and productive environment within the Tsuut'ina Education system;
 - (d) Support innovation and growth through policy development, resource allocation, relationship building, and sustained initiatives;
 - (e) Make policy and governance decisions required for the efficient and effective operation of the Department;
 - (f) Ensure that the policies of the Board are consistent with the Department's contractual obligations with federal and provincial departments;



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| (g) | Monitor the implementation of its policies, goals, and plans; | |
| (h) | Ensure that the mandate of the Department is met; | |
| (i) | Hold the Education Director accountable for meeting the goals of the Department; | |
| (j) | Fulfill its budgetary responsibilities under the Tsuut'ina Finance and Administration Act; | |
| (k) | Monitor the general quality of student learning experiences and student achievement; | |
| (l) | Evaluate the levels of confidence and satisfaction held by parents, Citizens, and the community in the results achieved by the students attending Tsuut'ina schools and participating in adult learning programs; | |
| (m) | Support and supplement Citizens receiving education programs off-reserve pursuant to available funding. | |
| (n) | Monitor and evaluate its own performance and report on its performance to Council; | |
| (o) | Perform any duty or function delegated to it by Council with terms of the delegation; and | |
| (p) | Any Amendments must follow Legislative Process. | |

Board and Policies

43. All approved Board and Department policies shall be appended to this Act.

Designated Board Functions

44. The Chair may, in consultation with the Education Director, Executive Director of Programs and the Board, delegate Trustees to attend Nation or other education functions to represent the Board and Department, subject to available funding.
45. Trustees attending functions pursuant to Section 44 shall be reimbursed according to the Tsuut'ina Nation Human Resources Policy.



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Board Composition

Board Composition

46. The Board shall be composed of:
- (a) Five (5) Trustees appointed by Chief and Council;
 - (b) Two (2) Trustees who are Council Representatives and are appointed by the Chief; and
 - (c) One (1) Elder Trustee.
47. The two Council Representative Trustees are non-voting members of the Board except in accordance with Section 63.

Trustee Qualification

48. Any Eligible Voter, whether resident on or off reserve, is eligible for appointment as a Trustee except:
- (a) Any person convicted of a criminal offence that was prosecuted by way of indictment in the past 5 years; and
 - (b) Any person declared to be mentally incompetent by a court of competent jurisdiction in Canada or otherwise at the time of appointment.

Appointments

49. Appointments of the five Chief and Council appointed Trustees shall be for two (2) year terms.
50. To ensure continuity, Trustees will be appointed for staggered terms. In order to have staggered terms, and for no other purpose, Chief and Council may shorten or lengthen the term of a Trustee.
51. The appointment of the two Council Representatives shall be governed by the processes and policies of Chief and Council.
52. The Elder Trustee shall be determined according to the procedures of the Elder Council.

Length of Term

53. Trustees may only serve for two (2) consecutive two year terms and may then reapply for a position on the Board of Trustees after a full-term passes.

Trustee Orientation

54. Prior to attending their first regularly scheduled Board meeting, a Trustee shall receive a Trustee Orientation in accordance with the Trustee Orientation Policy.

Vacancies on Board

55. The office of a Trustee of the Board becomes vacant if the person, while holding office:
- (a) Becomes ineligible to hold office pursuant to Section 48;



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- (b) Is deceased;
- (c) Resigns;
- (d) Fails to disclose a Conflict of Interest in accordance with Section 6(2.6) of the Tsuut'ina Nation Human Resources Policy Manual; or
- (e) Is removed from office in accordance with Sections 56, 71-74, 101, or 116-119 of this Act.

Attendance Requirements

56. Where a Trustee fails to attend three Board meetings without reasonable excuse as determined by the Chair, the Trustee shall be removed from his office of Trustee for the remainder of his term.

(a) A reasonable excuse includes but is not limited to:

- i. Family Emergency;
- ii. Medical Emergency;
- iii. Funeral; and
- iv. At the discretion of the Chair

57. A Trustee removed from the Board pursuant to Section 56 shall not be eligible for re-appointment to the Board for two years from the date of the disqualification resolution.

58. A Trustee may raise the attendance record of any other Trustee as a point of order.

Vacancy in Term

59. Where the office of a trustee becomes vacant for more than 90 days before the date when another selection would ordinarily be held, a special selection, upon the recommendation of the Board, may be made by Council in accordance with this Act to fill the vacancy.

60. A Trustee selected to fill a vacancy pursuant to Section 56 remains in office for the balance of the term of the Trustee they are replacing.

Trustee Compensation

61. Trustees shall be compensated according to the Tsuut'ina Nation Human Resources Policy.

Board Chair

62. The Chair of the Board shall be designated by the Chief and shall be one of the two Council Representatives.

63. The Chair shall be a non-voting member of the Board except in case of a tie in which case the Chair shall cast the deciding vote.

Chair's Role

64. The Chair shall:



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	(a) Call Board meetings to order and preside at all Board meetings; (b) Facilitate an atmosphere of friendliness, respect, and safety at all Board meetings, encouraging all members to actively participate. (c) Ensure that the perspectives and opinions of all Trustees are given an equal voice; (d) Control order of the Board meeting; (e) In collaboration with the Education Director, encourage Trustees to forward agenda items to the Executive Secretary for upcoming meetings; (f) Ensure that the agenda is agreed to by Trustees, that the agenda is followed and that the discussion does not stray from agenda items; (g) Ensure that the time frame set out in the agenda is maintained; (h) Be the official spokesperson for the Board and the Department faithfully representing the opinions and decisions of the Board as a whole; (i) Ensure that the resolutions and policies of the Board are carried into effect; (j) Convey to the Education Director such concerns as are relayed to him by Trustees, parents, students, or employees which may affect the administration of the Department; (k) Provide counsel, when requested, to the Education Director when a course of action may be necessary, the substance of which is not within the parameters of existing Board Policy; (l) Report regularly to Chief and Council in regards to the operation of the Board and the Department; and (m) Report to Chief and Council regarding any major decisions, issues or concerns arising in the Department.	
65.	Where Chief and Council members have concerns, questions, ideas or any other input regarding the Board, the Department, and its functioning, Chief and Council members shall take those questions, ideas or input to the Chair and shall not interfere in the operation or functioning of the Board or the Department.	
	Co-Chair	
66.	The appointed Council representatives shall act as the Co-Chair.	
	Co-Chair Role	
67.	In the absence of the Chair, the Co-Chair shall chair meetings of the Board and in the absence of both the Chair and the Co-chair, they may appoint any other board member who shall chair meetings of the Board.	



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Elder Trustee

68. The Elder Trustee shall be elected through an Elder voting process according to their procedure at a duly called Elders meeting.
69. The Elder Trustee shall be a voting member of the Board.

Elder Trustee Role

70. The Elder Trustee shall:
- (a) Serve as a liaison between the Board and the Elder group and bring information to the Elder group;
 - (b) Facilitate mediation where appropriate;
 - (c) Act as an advisor to the Board and the Department;
 - (d) Act as interpreter where required;
 - (e) Ensure that spiritual and traditional values are incorporated at the Board and education program level;
 - (f) Play a listening and supporting role to the Board, staff and community in relation to the Department;
 - (g) Offer the wisdom of their life experience to the Board;
 - (h) Offer commitment to the Department; and
 - (i) Act as a role model for, and of, the Department and help the program earn respect of the community.



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Board Procedures

Oath of Confidentiality

71. All Trustees are bound by the Accountability Code and shall take an Oath of Confidentiality from an individual duly qualified for the taking of such oaths for the safe keeping and confidence of all Board business.
72. For greater certainty, Trustees shall not discuss Board or Department business with anyone either in person, via social media, or all other forms of media.
73. Where it is alleged that a Trustee is in breach of the Oath of Confidentiality the Chair, in consultation with General Legal Counsel, shall investigate the allegation.
74. Where the Chair determines that a Trustee is in breach of the Oath of Confidentiality:
 - (a) The Chair shall present its findings and a recommendation to Council; and
 - (b) Chief and Council shall determine whether to discipline the Trustee or to remove the Trustee from the Board for improper conduct.

Quorum

75. Quorum of Board meetings shall be no less than 3 voting members present at a meeting.
76. If quorum is not present at the start of a meeting, the remaining Trustees shall select a time and location for an alternative meeting.
77. If a quorum is not present at anytime during a meeting, the meeting shall be adjourned and the minutes of the meeting shall record:
 - (a) That the meeting did not have a quorum;
 - (b) The time the meeting was adjourned; and
 - (c) The time Trustees arrive and leave meeting if they are not present at the beginning of the meeting and at the end of the meeting.

Dissolving the Board

78. If quorum is not achieved at three consecutive meetings, Chief and Council may dissolve the Board.
79. Where Chief and Council dissolves the Board pursuant to Section 78 Chief and Council shall act as the Interim Board pending the appointment of a new Board in accordance with Section 76.
80. Where Chief and Council dissolves the Board pursuant to Section 78 Chief and Council shall appoint a new Board within 30 days of the dissolution.
81. Where Council appoints a new Board pursuant to Section 80:
 - (a) Trustees of the dissolved Board who did not miss any meetings shall be re-appointed;



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	(b)	Trustees of the dissolved Board who have missed at least one (1) but no more than three (3) meetings during the term to the date when the Board is dissolved may be eligible for re-appointment as determined by Chief and Council; and
	(c)	Trustees who missed three or more unexcused meetings shall not be re-appointed to the Board for a period of two (2) years from the date the Board is dissolved.
	Monthly Board Meetings	
82.	The Board shall hold duly convened meetings monthly throughout the year.	
83.	The Board may establish a specific day each month for regular meetings.	
	Special Meetings	
84.	In addition to the monthly Board meetings, the Board may hold a special meeting where there is a single issue of significant magnitude that requires a full meeting to address it.	
85.	There shall be a maximum of two (2) special meetings per month.	
	Emergency Meetings	
86.	Emergency Meetings	
87.	The Board may hold an emergency meeting where:	
	(a)	There is a single-issue agenda;
	(b)	The issue is significant magnitude that a full meeting is required to address it; and
	(c)	A decision is required prior to the next monthly Board meeting.
	Policy Review	
88.	Once per year at a regularly held monthly meeting, the Board shall review its policies and update them as required in accordance with the Tsuut'ina Legislative Process.	
	Education Director's Attendance at Board Meetings	
89.	The Education Director shall attend all Board meetings <i>ex officio</i> except those meetings held in camera for the review of the Education Director's performance and remuneration, or any other matter directly affecting the Education Director either personally or professionally.	
	Notice of Meetings	
90.	Notice of all regular and special meetings of the Board shall be emailed, delivered, mailed, faxed, texted, or telephoned to each Trustee not less than five (5) business days before the meeting is to take place.	
91.	No formal notice of a meeting is necessary if all of the Trustees were present at the meeting at which the date was fixed, or if those present have signified their consent to the meeting held without notice and in their absence.	
92.	Notice of Emergency meetings shall be telephoned, texted, or emailed to each Trustee and all reasonable efforts to contact each Trustee will be made prior to the emergency meeting.	



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In-Camera Meetings

93. The Board shall address the following matter in camera:
- (a) Litigation involving the Board; and
 - (b) Such other matters, as the Board deems necessary to address in camera.
94. All discussions during in-camera sessions are confidential.
95. Decisions of in-camera sessions will be recorded in the minutes of the meeting.

Minutes of Meeting

96. The business conducted at meetings of the Board shall be recorded in the form of minutes.
97. Minutes of each Board meeting shall be available to each Trustee prior to a subsequent Board meeting where the minutes shall be submitted for the Board's approval.
98. The Trustees may have the minutes recorded by a member of the staff of the Board.

Voting

99. All decisions made by the Board shall be determined by a majority vote at a duly convened meeting.
100. Voting shall take place as follows:
- (a) Each voting Trustee shall be entitled to one (1) vote on any issue at any meeting of the Board;
 - (b) Every resolution shall be decided by a show of hands;
 - (c) In the case of a tie vote, the Chair shall cast the deciding vote;
 - (d) Every resolution shall be recorded and dated in the minutes;
 - (e) Any trustee may request a recorded vote on any resolution;
 - (f) Where a Trustee has requested a recorded vote, the Board shall vote on whether to hold a recorded vote;
 - (g) All abstentions in voting shall be recorded with the name of the abstaining Board member; and
 - (h) There shall be no proxy voting.

Proof of Resolution

101. A declaration by the Chair that a resolution has been carried and an entry to that effect in the minutes is conclusive evidence of the fact, without additional proof, of the number and proportion of votes recorded in favour of and against the resolution.

Abstentions

102. A Trustee who abstains in a vote in more than 3 meetings in a school year without reasonable excuse as determined by the Chair shall, if the Board by resolution decides, be removed as a



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Trustee and shall not be entitled to be re-appointed to the Board for a period of 2 years following the date of the last meeting attended.

103. A Conflict of Interest is a reasonable excuse for abstaining from a vote.



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Dispute Resolution

Dispute Resolution Process – Tsuut’ina Child Education System

104. Where a person has an issue, dispute or grievance relating to a student, teacher, instruction, discipline, learning materials, programs or other aspect of the Tsuut’ina child education system, the person shall attempt to resolve the issue, dispute or grievance with the following people in the following order:
- (a) The teacher or other staff member;
 - (b) The school principal;
 - (c) The Education Director; and
 - (d) All parties involved.
105. Issues, disputes and grievances shall be resolved in accordance with the Education Department Dispute Resolution Policy.

Dispute Resolution Process – Adult Learning Programs

106. Where a person has an issue, dispute or grievance relating to a student, Citizen, teacher, instruction, discipline, learning materials, programs or other aspect of the adult learning programs or the adult education system, the person shall attempt to resolve the issue, dispute or grievance with the following people in the following order:
- (a) The program staff;
 - (b) The coordinator of the program;
 - (c) The Education Director; and
 - (d) All parties involved.
107. Issues, disputes and grievances shall involve all parties and be resolved in accordance with the Education Department Dispute Resolution Policy.

Dispute Resolution by the Board

108. Where an issue, dispute or grievance remains unresolved pursuant to Sections 103 or 104, and the person involved wishes to bring the matter to the attention of the Board, the person may request in writing to the Board that they may bring their issue, dispute or grievance to a Board meeting pursuant to the Accountability code.
109. The written request required under Section 107 must include a description of the issues, grievance or dispute and description of the steps that have been taken to resolve the issue, dispute or grievance.
110. Where the Board receives a request pursuant to Section 107 the Board may:
- (a) Grant the request to hear the issue, dispute or grievance in which case the person making the request shall make a presentation to the Board pursuant to section 110; and



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- (b) Deny the request to hear the issue, dispute or grievance by sending a letter to the person setting out the reasons for denying the request and advising the individual how to proceed.

Presentations to the Board

111. Where the Board has granted a request to a person to bring an issue, dispute or grievance to the Board pursuant to Section 109(a), the person shall:
- (a) Make an appointment time with the Executive Secretary of the Department;
 - (b) Provide a written statement of the nature of the presentation to the Executive Secretary at least 7 days prior to the date of the appointment;
 - (c) Provide a written statement of the attempts made to resolve the issue, dispute or grievance including the people involved and the dates of meetings and communications; and
 - (d) Where it is a group presentation, appoint a spokesperson for the group.
112. Where a person or persons has brought an issue, dispute or grievance to the Board, the Board may:
- (a) Decline to address the issue, dispute or grievance because it is a day-to-day management issue into which the Board ought not to interfere pursuant to Sections 40 and 41;
 - (b) Decline to address the issue, dispute or grievance because the proper channels of dispute resolution have not been followed in which case the Board will direct the person or people making the complaint about the proper procedure for complaint and dispute resolution;
 - (c) Implement a process for resolving the issue, dispute or grievance; or
 - (d) Make a decision resolving the issue, dispute or grievance.

Communication of Board Decision

113. The Board shall communicate its decision in writing to the appropriate party within 7 days of making their decision.



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Conduct of Trustees

Trustees Knowledge

114. Trustees shall be knowledgeable regarding all Tsuut'ina Nation policies and legislation, the policies of the Board and the Department, and other applicable legislation.

Conflict of Interest

115. Trustees shall abide by the Conflict of Interest rules set out in Section 6(2) of the Tsuut'ina Nation Human Resources Policy.

116. When an actual or potential conflict exists, the Trustee shall:

- (a) Disclose the conflict to the Chair;
- (b) Refrain from participating in any decision-making process involving the conflict;
- (c) Shall excuse themselves from the meeting during the discussion;
- (d) Refrain from discussing the matter with any decision maker involved;
- (e) Not vote in any decision involving such matters.

Trustees Conduct

117. Trustees shall abide by this Act, all Board, Department and Nation policies, and all applicable legislation.
118. Trustees shall conduct themselves in a manner that is respectful, courteous, and cooperative and shall act with honesty, integrity, and reliability.
119. Through their actions and decisions, Trustees shall promote the best interests of the Department, the students, the Citizens, and the Nation.
120. Where Chief and Council, either of its own accord or on the advice of the Board, determines that a Trustee has consistently failed to comply with Sections 116, 117, or 118, or that a Trustee's presence on the Board otherwise undermines the confidence of the Citizens in the operation of the Board, the Chief and Council shall:
- (a) Seek from the Board a determination of the facts and details of the matter; and
 - (b) Request the Trustee to resign and, where the Trustee refuses to resign, shall terminate the Trustee.

Dereliction of Duty

121. Council may dissolve a Board where it is found by Council to be derelict in its duty to carry out its mandate in accordance with this Act or other relevant legislation or is operating in a dysfunctional manner or a manner that is not in the best interests of the Citizens.

Dissolution of the Board

122. Where Council dissolves a Board pursuant to Section 120, Trustees shall abide by the decision.



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| 123. | Where Council dissolves a Board pursuant to Section 120, a new Board shall be established in accordance with Sections 78 to 81. | |
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Department of Education Mandate, Roles and Responsibilities

Mandate

124. The Department is responsible for the day-to-day management of the Tsuut'ina Education System in the best interests of the students, Citizens, and Nation.
125. The Department shall:
- (a) Provide programs and curriculums sufficient to allow students to meet the standards of education set by the Board;
 - (b) Provide educational opportunities for Citizens to complete Headstart, Early Education, K-12, High School, High School equivalency, Post-Secondary preparation, skills training, and post-secondary access; and
 - (c) Practice fiscal responsibility in the management of the Tsuut'ina Education System in accordance with the requirements of funding sources.

Portfolio Liaison Officer

126. Council shall appoint the PLO who shall work in collaboration with the Education Director to ensure the Education Department is operating in compliance with and in adherence to the HR Policy, Tsuut'ina Nation Finance and Administration Act, and all other applicable Tsuut'ina, International, Federal, Provincial Legislation

Education Director

127. The Board shall hire an Education Director to manage the Department.
128. The Education Director is accountable to the Board for the proper conduct and management of the Department.
129. The Board oversees the Education Director through the Tsuut'ina Nation and Finance Administration Act.

Education Director's Role

130. The Education Director shall carry out all duties assigned to her by the Board including:
- (a) Supervising the delivery of education programs;
 - (b) Supervising the administration of the Department including human resources and the financial systems of the Department in accordance with the Tsuut'ina Nation Human Resources Policy and the Tsuut'ina Nation Finance and Administration Act;
 - (c) Implementing education policies established by the Board and other applicable policies established by Council;
 - (d) Ensuring that students attending Tsuut'ina schools have the opportunity to meet the standards of education set by the Alberta Education Standards, and Federal Health Standards;



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- (e) Ensuring that adult students attending adult learning programs have the opportunity to meet the standards of education set by Council, the Board, and the Alberta Education Standards;
- (f) Advocating on behalf of Tsuut'ina Citizens attending off-reserve schools, skill training programs, and postsecondary programs;
- (g) Establishing the budget for the Department including honorariums for Board members; and
- (h) Providing leadership in all matters relating to Education.

Decision Making

- 131. The Education Director shall make decisions that are in accordance with Department and Nation policies, and all legal requirements.
- 132. Where the Education Director must make a decision for which there is no applicable policy or legislation, the Education Director shall consult with a Human Resources Representative and General Legal Counsel and shall make the decision in the best interests of the students, the schools, and the Department in accordance with the tenor of existing policy.

Communication of Education Director's Decisions

- 133. The Director shall advise the Board of any major decisions taken by the Director and of any major events or issues of concern within the Department of Education.
- 134. The communication contemplated in Section 132 is for advisory purposes only and does not confer on the Board the authority to overturn the Director's decisions taken in the day-to-day operations and management of the Department.

Policy Development

- 135. Where, in the opinion of the Education Director, there are circumstances which require a new policy, the Education Director shall, at the next regularly scheduled Board meeting:
 - (a) Provide an oral or written report to the Board detailing the circumstances giving rise to the need for a new policy; and
 - (b) Recommend to the Board a new policy to address the circumstances.
- 136. The Board shall review the Education Director's report and either approve, revise or reject the policy.

Education Director's Absence

- 137. The Education Director shall appoint one of the school principals to act in his or her absence.
- 138. If the Education Director's absence continues for more than one (1) month but less than six (6) months, a qualified and certified teacher appointed by the Board of Directors shall act as an Interim Education Director,



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Designation of Principals, Vice Principals and Coordinators

139. In accordance with Sections 150 and 151, the Education Director shall Hire, designate and supervise in accordance with the Tsuut'ina Nation Human Resources manual:
- (a) A Principal for each school;
 - (b) A Vice Principal for each school;
 - (c) Headstart Coordinator;
 - (d) System Administrator;
 - (e) A BAEC Coordinator; and
 - (f) A Post-Secondary Coordinator.

School Principal

140. A Principal of a school shall fulfill all the duties of a school principal as more specifically described in the Tsuut'ina Nation School Administration Policy.
141. The Principal of a school shall be a certified teacher.

Vice Principal

142. A Vice-Principal of a school shall carry out all the duties of a Vice-Principal as more specifically described in the Tsuut'ina Nation School Administration Policy.
143. A Vice-Principal shall be a certified teacher.

Teachers

144. A teacher shall carry out the professional duties associated with classroom instruction, student supervision and such other duties as required as more specifically described in the Tsuut'ina Nation School Administration Policy.
145. Tsuut'ina language teachers are not required to be certified teachers but, if uncertified, Tsuut'ina language teachers shall be supervised at all times by a certified teacher.

BAEC Coordinator

146. The BAEC Coordinator shall carry out all duties associated with providing adult learning programs and such other duties as required and as more specifically described in the Tsuut'ina Nation School Administration Policy.

Post-Secondary Coordinator

147. The Post-Secondary Coordinator shall carry out all duties associated with providing adult learning programs and such other duties as required and as more specifically described in the Tsuut'ina Nation School Administration Policy.



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Systems Administrator

148. Systems Administrator shall carry out all duties associated with providing effective provisioning installation, configuration, operation and maintenance of systems hardware and software and related infrastructure.

Conduct of Department Staff

149. All Department staff are required to conduct themselves in accordance with the policies and procedures of the Department, the code of conduct of their profession, and all applicable Tsuut'ina Nation and other legislation.



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Education Department Human Resources Policy

Tsuut'ina Nation Human Resources Policy

150. Subject to Section 148 the Tsuut'ina Nation Human Resources Policy shall govern the recruitment, retention and employment of all Department employees, including Tsuut'ina Education Department Administrative Staff.
151. The following exceptions to the Tsuut'ina Nation Human Resources Policy apply to Tsuut'ina Nation School staff:
- (a) All staff working in Tsuut'ina schools shall be entitled to paid leave as specified in the school year calendar including but not limited to, Winter Break, Spring Break and Summer Break;
 - (b) Any other vacation leave requested by an employee that does not fall within the above calendar days, shall take vacation leave without pay;
 - (c) The Tsuut'ina Nation Human Resources Policy regarding sick leave eligibility shall apply except section 5(2.10) of the Tsuut'ina Nation Human Resource Policy Manual. All staff working in Tsuut'ina schools are entitled to 1.25 days per month over a 10-month period, for a total of 12.5 days or 87.50 hours; and
 - (d) Tsuut'ina Nation School staff are not entitled to mental health days as provided in the Tsuut'ina Nation Human Resources Policy.

Personnel Hiring

152. The Department shall employ the best personnel available for any given position solely on the basis of merit and qualifications but where qualifications are equal, priority shall be given in accordance with clause 2.1.9 of the Tsuut'ina Nation Human Resources Policy.
153. On behalf of the Department, the Education Director shall:
- (a) Engage the services of teaching and non-teaching staff including, but not limited to, principals, vice-principals, teachers, teaching assistants, counselors, program coordinators, administrative staff and general staff as may be required for the efficient and effective operation of the Department's mandate; and
 - (b) Have the final decision regarding all Department staff.

Contractual Employment

154. All school principals, vice principals, teachers, counselors, program coordinators, and non-teaching support staff shall be employed initially on a contractual basis for two years, then move to an indefinite contract, with progressive discipline, in order to meet the specific and changing needs of the community.
155. Department employment contracts may specify exceptions to the Tsuut'ina Nation Human Resources Policy.



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Employees of the Department

156. All Department employees, as a condition of their contracts, shall acknowledge and respect the fact that Tsuut'ina Lands are independent of the jurisdiction of the Province of Alberta and that Tsuut'ina Nation laws apply to them in the performance of their employment, and adhere to the accountability code.
157. All non-Nation employees of the Department are guests of the Nation and are expected to conduct themselves accordingly including treating all Citizens with dignity and respect notwithstanding that they may, from time to time, require behavioral guidance.



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Operational Requirements for Tsuut'ina Elementary, Middle and Senior High Schools

158. Every person:

- (a) Who is a Tsuut'ina Citizen;
- (b) Who on September 1 in a year is 3 years of age or older and younger than 20 years of age;
- (c) Is entitled to attend a Tsuut'ina school in accordance with this Act.

Access to Tsuut'ina Schools

159. Every person who:

- (a) Is a resident on Tsuut'ina lands;
- (b) Who resides with a Tsuut'ina Citizen;
- (c) Who at September 1 in a year is 5 years of age or older and younger than 20 years of age;
- (d) Who is an off-reserve Citizen;
- (e) Who is a child of a Nation Teacher;
- (f) A non-citizen;
- (g) may attend a Tsuut'ina School in accordance with this Act if the school principal determines that there is adequate funding, space and resources for the student in the school, with priority given to Tsuut'ina Nation Citizens and Residents.

Access to Off-Reserve Education Programs

- 160. The Board and Tsuut'ina Nation recognize that parents of Tsuut'ina Citizens have the right to determine how their children are educated, subject to any applicable laws, and may choose to enroll their children in an off-reserve school and such enrollment shall have no effect on the Citizen enrolling in Tsuut'ina schools in the future.
- 161. Where parents of Tsuut'ina Citizens choose to enroll their children in off-reserve schools, funding and support shall be provided to the student in accordance with the Tsuut'ina Off-Reserve Schools and Programs Funding and Support Policy.

Headstart Student Age Requirements

- 162. Headstart students must be 3 years old as of September 1st of the school year to attend in September of that school year.

Pre-School Student Age Requirements

- 163. Pre-School students must be 4 years old as of December 31st of the school year to attend in September of that school year.



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K5 Student Age Requirements

164. K5 Students must be 5 years old as December 31 of the school year to attend in September of that school year.

Registration Deadlines

165. The deadline for registration of students is September 30th.
166. In special circumstances and at the discretion of the Director, students may be permitted to register after September 30th if adequate staff, funding and resources are available, after contact has been made with their previously attended school.
167. Students who are permitted to register after September 30th must bring their own school supplies.

Student Withdrawals

168. Students who withdraw from Tsuut'ina schools May not be permitted to reregister until any outstanding issues have been resolved.
169. Students who electively withdraw from Tsuut'ina schools will be permitted to reregister based upon available space and funding.

Student Placement and Assessment

170. Student placement at the beginning of the school year will be determined by the Principal, in consultation with teachers and parents, based on assessments, academic performance, and attendance.
171. New students for whom adequate records cannot be obtained may be assessed for academic placement.

Student Records

172. The Department shall establish and maintain a student record for:
173. Each student enrolled in a school operated by the Tsuut'ina Nation; and
174. Each child or students enrolled in an early childhood education program provided by the Board.

Access to Student Records

175. The following persons may review the student record maintained in respect of a student or a child enrolled in an Education program:
176. The student;
177. The student's parent, except where the student is an independent student; and
178. The parent of a child enrolled in an education program.
179. A person who is entitled to review a student record under Section 173(a) may submit a request for a copy of the student record, along with any associated fee, to the Department and the Department shall provide a copy of the student record to the person.



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Providing Information for Student Records

180. A person who provides information to a student record is exempt from any liability with respect to the provision of that information if that person, in providing that information:
181. Acted in good faith;
182. Acted within the scope of that person's duties and responsibilities; and
183. Did not act in a negligent manner.

Rectification of a Student Record

184. If, on reviewing a student record, a person who is entitled to review the student record is of the opinion that the student record contains inaccurate or incomplete information, that person may request that the Department rectify the matter.

Board is Responsible to Provide an Education Program

185. The Board shall ensure that all eligible students are provided with an educational program in accordance with this Act that is sufficient and appropriate to meet the unique educational needs of each student, pending funding availability.

Diverse Learning Needs

186. Tsuut'ina Nation and the Board recognize that while all students are unique, some students have diverse learning needs that require additional educational resources.
187. Where a student is assessed to have diverse learning needs, the Board shall provide an educational program for that student in accordance with the Diverse Learning Assessment Policy.

Curriculum

188. The Nation and the Department have entered into the School Declaration with the Province of Alberta in order to ensure that Citizens are able to obtain educational certifications that will allow them to pursue employment, skills training, and post secondary education.
189. In accordance with the School Declaration, the Department shall provide the Alberta Education curriculum to students.
190. Wherever possible, the Department shall infuse the Alberta Education curriculum with Tsuut'ina language, culture, traditions, history, and practices.

Tsuut'ina Language and Culture Program

191. All students shall participate in the Tsuut'ina Language and Culture Program.
192. Students attending an off-reserve school shall attend Tsuut'ina Language and Culture programs where they are offered in the off-reserve school.



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Instructional Hours and Teaching Days		
193.	The number of instructional hours per day shall be established by the Education Director in accordance with the Instructional Hours policy.	
194.	The number of teaching days per year shall be established by the Education Director in accordance with the Instructional Hours policy.	
Recess		
195.	A minimum of 2 recess periods or class breaks shall be scheduled during each day for Early Childhood Students and elementary students.	
Lunch Period		
196.	Each student shall be provided a daily lunch period.	
School Operating Hours		
197.	The Principal, in consultation with staff and the Education Director, shall determine the times when school doors will be unlocked each day.	
Report Cards		
198.	A report card will be issued for each student in accordance with the school calendar.	
Graduation Goal		
199.	It is the goal of Tsuut'ina Nation, the Department and the Board that all Tsuut'ina Citizens graduate from Tsuut'ina high school.	
200.	Students are encouraged to complete their high school program within four years at the Tsuut'ina High School.	
201.	Students who do not complete their high school program by the age of 20 will be transferred to the BAEC to complete the remainder of their high school program.	
202.	Students who are 21 years of age at the commencement of the school year are to register at BEAC.	
High School Individual Program		
203.	A high school student's individual program should be challenging and, to the extent possible, geared towards the student's career goals.	
Graduation Requirements		
204.	In order to graduate, a student must complete the credits required in accordance with the Alberta Education Standards, Alberta High School Diploma Requirements.	
High School Course Withdrawal		
205.	The final date for student withdrawal from a high school course will be half way through the course and, if a student withdraws after that date, a final mark will be submitted.	



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Diploma Exams

206. Diploma examination will be written in selected grade 12 courses, as determined by the Education Director, to ensure province-wide standards of achievement are maintained, as based on the Alberta Education Standards, to certify the level of individual student achievement, and to report individual and group results to the Board.

Student Conduct

207. Students shall conduct themselves in accordance with the Tsuut'ina Nation Schools Student Code of Conduct.

Student Discipline

208. Where a teacher, Principal, Vice-Principal, or Education Director is required to discipline a student, they shall do so in accordance with the Tsuut'ina Nation Schools Discipline Policy.
209. Without limiting the generality of Section 200 the Tsuut'ina Nation Schools Discipline Policy includes the authority to suspend or expel a student.

School Safety and Security

210. The Board, Education Director and Principals shall ensure that the Tsuut'ina Nation School Safety and Security Policy is implemented.
211. Anyone, including students, teachers, faculty, administrative staff, or parents attending at a Tsuut'ina Nation School or participating in a Tsuut'ina Nation excursion shall abide by the Tsuut'ina Nation Schools Safety and Disaster Policy.



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Education

General

Severability

212. If any section or sections of this Act or parts thereof are found in any court of law to be illegal or beyond the power of Council to enact, such section or sections or parts shall be deemed to be severable and all other sections or parts of this Act shall be deemed to be separate and independent therefrom and to be enacted as such.

Indemnity

213. Members of Council, the Board, and officers and employees engaged in carrying out any matter related to the administration of the Tsuut'ina Nation Education System are indemnified and saved harmless from all claims, liabilities and demands of any kind or nature whatsoever arising from the performances of their obligations and duties under this Act, provided they have not acted fraudulently or negligently in the performance of their obligations and duties.

Liability Coverage

214. Council shall arrange, maintain and pay, insurance coverage for its officers and employees engaged in carrying out any matter related to Tsuut'ina Nation Educational System to indemnify them against personal liability from the performance of those duties.

Extent of Coverage

215. The extent of the insurance coverage shall be determined by Council.

Additional Laws

216. Council and the Board may make such laws, regulations or policies as is necessary to implement this Act.



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Education

Chief and Council Signatory Page

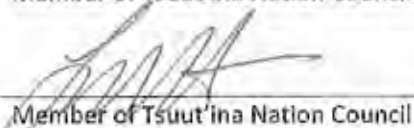
THIS ACT IS HEREBY made at this duly convened meeting of the Chief and Council of the Tsuut'ina Nation this 24th day of April, 2018 by Nation Council Resolution.

Voting in favour of the Education Act, as evidenced by signatures, are the following members of the Chief and Council:

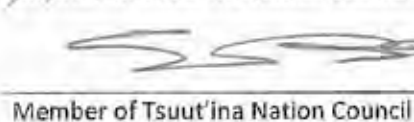

Tsuut'ina Nation Chief

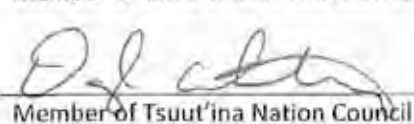
Member of Tsuut'ina Nation Council

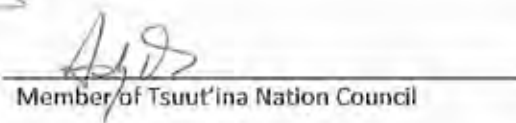

Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council

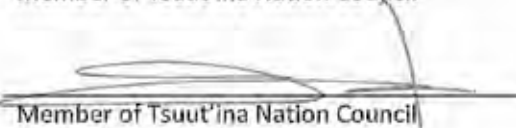

Member of Tsuut'ina Nation Council


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Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council



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Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi datl'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihiusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasala.

**A Document to Ratify the Tsuut'ina Legislative Process Act
Within the Tsuut'ina First Nation Lands, Alberta, Canada**

**Enacted on March 12, of 2018 in Tsuut'ina Nation
Coming Into Force: April 24, 2018**





Legislative Process Act

A.LP.1803

Preamble

WHEREAS the Tsuut'ina Nation Chief and Council desire to make a Act governing Legislative Process on the Tsuut'ina Nation Reserve;

AND WHEREAS the Government of Canada recognizes the inherent right of self-government as an existing aboriginal right under section 35 of the Constitution Act, 1982;

AND WHEREAS it is recognized that the inherent right of governance includes the right to govern in relation to matters that are internal to the Nation, and integral to the unique culture, identity, traditions, languages and institutions of the Nation;

AND WHEREAS it is considered to be necessary for the benefit, security and preservation of the Tsuut'ina Nation and culture;

AND WHEREAS: the Tsuut'ina Nation Chief and Council Repeal:

Document LRN.12.14.14.03.CIF Tsuut'ina Legislation Process is hereby Repealed and replaced by this document.

NOW THEREFORE the Tsuut'ina Nation Chief and Council ratify this Act:

Tsuut'ina Legislative Process Act

This Act is approved pursuant to sections 3 and 5.B.2 of the Accountability Code.

Any violations of this Act are to be resolved according to section 9 - Enforcement and Dispute Resolution of the Accountability Code.



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Legislative Process

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Definitions

"Accountability" means being liable for activity or decisions. This includes "yes" or "no" Authority and veto power. Accepting the liability for delegating responsibility of Policy, process and or overall direction of the Nation.

"Appointed, and Elected Board or Committee Member (s)" means an individual appointed by Chief and Council to participate as a voting member of a Board or Committee.

"Approve or Approval" means to consent, agree to, or endorse.

"Assign or as assigned" means to appoint or delegate, or as appointed or delegated.

"Authority" means the power or right to determine, control, command or approve.

"Budget" means the forecast of planned revenues and expenditures for the Nation, a Program, Department or a Company, for a specific period of time.

"Chief and Council" means the duly elected Chief and Council of the Tsuut'ina Nation.

"Chief Executive Officer" or "CEO" means the individual assigned by Council that is responsible for the day-to-day oversight of the Nation's operations.

"Citizen" or "Citizenship" means a member of the Tsuut'ina as described by the Tsuut'ina Citizenship Code.

"Committee or Board" means a Committee of Council or Members that is accountable for the activities of the Nations Programs or Companies. Further information on specific accountabilities and authorities for each Committee or Board can be found in the applicable Committee or Board Terms of Reference.

"Company" means a Nation organization or corporation that exists for the purposes of generating funds for the Nation.

"Content Provider" means the person(s) who supply information related to a specific topic.

"Constitution" means the law prescribing the exercise of power by the Leaders of the Nation. An assortment of important rules, principles and practices to the governance of the Nation.

"Council" means the Chief and each of the Councillors elected by the Nation.

"Council Portfolio Representative"



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"Court of Competent Jurisdiction" means a Court that has the Authority to do a certain act or hear a certain dispute.

"Declaration" means a formal or explicit statement, announcement or affirmation that does not create binding obligations.

"Document" A piece of written, printed or electronic matter that provides information.

"Employee" means a person who works for the Nation in one of its Programs, Departments or Companies for financial or other compensation.

"Ensure" means to make certain.

"Law" means the system of rules that the Nation recognizes as regulating the actions of its Citizens and may enforce by the imposition of penalties

"Manager" means the Department, Program or Company Manager hired as an employee to manage the day-to-day responsibilities of their respective Department, Program or Company.

"May" means to take action at one's discretion and not a requirement.

"Must, Will, Shall, Required" means to be obliged or bound by an imperative requirement with no discretion to avoid.

"Nation" means the Tsuut'ina Nation.

"Policy" means a set of decisions which are oriented towards a long-term purpose or to a particular problem which outlines any and all methods and principles that will be used to achieve its directive.

"Portfolio" A group of departments, Programs or companies related to a specific industry, or service within the Tsuut'ina Organizational Structure.

"Portfolio Liaison Officer " means Portfolio Liaison Officers who are employed by the Nation and are accountable for the day-to-day oversight of their respective Portfolio. Portfolio Liaison Officers are responsible to Ensure that their Portfolio Managers adhere to their respective mandate, service delivery and abide by all Tsuut'ina ratified documents.

"Program" means a Nation organization or department that is not established with the intention of generating a profit but provides services to Nation Citizens.

"Repeal" means the abrogation of an existing law by legislative act.

"Review" means to inspect, examine, and discuss.



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"Rule" means a principle or regulation governing conduct, action or procedure that must be followed.

"Terms of Reference" means the document approved by Chief and Council that describes the purpose, authorities, responsibilities, composition, meeting requirements and other information pertaining to a Board or Committee;

"Transparency" The extent to which Nation Citizens have ready access to any required financial information about the Nations' companies, Programs, and departments such as audited financial statements.

"Tsuut'ina Chief and Council" means the elected governing body for the Tsuut'ina Nation.

"Tsuut'ina" or "Tsuut'ina Nation" means the sovereign Nation previously referred to as the "Sarcee" Nation.

"Tsuut'ina Citizen" means a Citizen of the Tsuut'ina who is or who becomes a Citizen under the Tsuut'ina Citizenship Code First Amendment.



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Purpose, Scope, and Application

1. The purpose of this Act is to establish a process which legislation proceeds from a Development and Drafting Phase to a Enactment Phase and Coming Into Force.
2. All documents developed through this process are Tsuut'ina copyright materials.
3. There are three categories for guiding documents ratified through this process identified as follows:
 - (a) First Document Category – Constitution and Declaration;
 - (b) Second Document Category – Laws, Acts, Codes; and
 - (c) Third Document Category – Regulations, Policies, Procedures, Guidelines, Standard Operating Procedures.
4. Developing Tsuut'ina documents through a Tsuut'ina collective Nation Process cultivates integrity, equality, Transparency and Accountability for the overall Nation Governance Structure.
5. We develop Tsuut'ina guiding documents to protect and sustain our Nationhood. Nation hood lands, culture, language, traditions, assets, resources, future generations).
6. This Act applies to:
 - (a) Tsuut'ina Citizens;
 - (b) Tsuut'ina Chief and Council;
 - (c) Tsuut'ina Delegated Authorities (Boards, Commissions, Others);
 - (d) All Tsuut'ina Departments, Programs and Companies; and
 - (e) any other Tsuut'ina entity notwithstanding Section. 9.
7. This Act does not apply to:
 - (a) Tsuut'ina Gaming Limited Partnership;
 - (b) Tsuut'ina Hospitality Limited Partnership;
 - (c) Dit'Onlk'Odza Limited Partnership and Guja Nats'iyini'hi Board; and
 - (d) Tsuut'ina Stoney Corrections Society.
8. The Governance Portfolio through the Governance Portfolio Council Representatives, Governance Portfolio Liaison, and the Legislative Procedures Technical Services Department ("LPTS") shall serve as the central body responsible for stewardship of all legislative initiatives of the Nation, and will Ensure initiatives maintain forward momentum through the legislative process, and are brought to a ratification and coming into force phase.
9. In accordance with the Legislative Process Act, LPTS is responsible for all technical duties required such as recordings, archiving, multimedia, writing, facilitation, and traditional protocol for document development in collaboration with all content and enactment bodies.



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10. The Governance Portfolio Departments are not responsible for enforcement of ratified documents.



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PART 1: Development and Drafting Phase

Legislative Development Request

11. The purpose of the Development and Drafting Phase is for the creation of a draft document to be introduced for the enactment and voting phase.
12. An amendment to a ratified document or to develop a new document is initiated from one (1) of the following:
 - (a) Chief and Council Directive;
 - (b) Department Manager submission to Portfolio Liaison Officer to Governance Portfolio Representation for processing;
 - (c) Tsuut'ina Delegated Authority;
 - (d) Board of Directors, Commission, or other Chief and Council Delegated Authority
 - (e) Tsuut'ina Citizen petition with 500 Tsuut'ina Eligible Elector Citizen signatures;
 - (f) Chief and Council Annual Priority Listing; or
 - (g) Priority listing May be revised from as authorized by Chief and Council, or Governance Portfolio Council Representatives
13. The Legislative Development Request Form is completed by the Department Manager, Tsuut'ina Delegated Authority, or Tsuut'ina Citizen and is then submitted to the Portfolio Liaison Officer and Governance Portfolio Representative(s), for addition to the Chief and Council Annual Priority Listing. The Annual Listing shall be forwarded to the LPTS Director for technical planning requirements.
14. A Legislative Development Request Form shall:
 - (a) Describe the document(s) purpose;
 - (b) Identify the main individual(s) who will serve as the contact person;
 - (c) Identify drafting and legislative committees;
 - (d) Recommend content experts for drafting committee;
 - (e) Recommend a legislative stream;
 - (f) Indicate any deadlines or timelines associated with the development; and,
 - (g) Indicate whether direct community outreach is required during the Development and Drafting Phase to determine the document development Budget, direction and goals.
15. Where the Content Provider is a Tsuut'ina Citizen, the written request must be accompanied by a petition signed by a minimum of five hundred Eligible Electors whose names appear on the Tsuut'ina Citizenship list.
16. Where direct community outreach is required to determine direction and goals, LPTS May assist with the outreach when time and resources are available as determined by the LPTS Director.



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Drafting Committee and LPTS

17. The Drafting Committee must include the following, but is not limited to:
 - (a) A mandatory Council Representative from the respected Portfolio;
 - (b) A mandatory Lead person (Director/Manager/Citizen) requesting the proposed document;
 - (c) Finance Representative, as required;
 - (d) Human Resources Representative, as required;
 - (e) Portfolio Liaison Officer of proposed legislation;
 - (f) Governance Portfolio, Assigned LPTS Tech Writer, and Facilitator;
 - (g) Established Tsuut'ina Delegated Authority; and
 - (h) Elder Citizen at Large, as required.
18. A quorum of three (3) or more elected or appointed Committee members must be present at a drafting session.
19. The quorum needed does not include the LPTS staff, only the participants requested.
20. During the Development and Drafting Phase, the Content Provider(s) and LPTS will work collaboratively to draft the proposed legislation. Drafts are developed, reviewed, exchanged and edited by the Drafting Committee. The collaborative process requires on-going communication and exchanges of drafts of the proposed legislation.
21. LPTS does not conduct or provide minutes for a drafting session. A delegated Minute Taker May be assigned from the Lead person to attend drafting sessions for minutes.
22. Complementary laws, regulations, policies and forms are to be developed concurrently.
23. During the Development and Drafting Phase, LPTS will provide the draft proposed legislation to the Legal Department for assessment and feedback to Ensure that all legal aspects are considered.
24. The Drafting Committee will create a draft Budget for the implementation of the proposed legislation when required.
25. The Drafting Committee will create a draft Implementation administration plan of the proposed legislation when required.
26. Respective Council Representatives and Portfolio Liaison Officer(s) are to be part of drafting session for final line by line Review before it is introduced to Chief and Council.
27. A proposed draft must through a General Legal and a Cultural, Spiritual, Tsuut'ina Way of Life Review.
28. After the General Legal and Cultural, Spiritual, Tsuut'ina Way of Life Review, a Briefing Note Form is prepared by the respective PLO/Chairperson and must include:
 - (a) Committee(s) established;
 - (b) Identified inherent right(s);



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- (c) Treaty Right(s) impact;
 - (d) United Nations Declaration of Indigenous Peoples Agreement;
 - (e) Budget Required;
 - (f) Implementation plan; and
 - (g) Committee recommendations.
29. The completed draft and briefing note form is then directed to the Introductory stage and the Council Representative and one Administrator/Delegated Facilitator presents the documents to Chief and Council to begin Part 2A New Document Enactment and Voting Phase - or Part 2B – Amendment of Ratified Documents.

Cultural, Spiritual, Tsuut'ina Way of Life Review

30. A Cultural, Spiritual, Tsuut'ina Way of Life Review is required in Part One and Part Two of the Legislative Process.
31. The Cultural, Spiritual, Tsuut'ina Way of Life Review will cross reference the draft with any of the following, as required:
- (a) Traditional Protocol;
 - (b) Tsuut'ina Teachings, Stories;
 - (c) Tsuut'ina History;
 - (d) Tsuut'ina Language; or
 - (e) Tsuut'ina Traditions, Customs, and Practices.
32. LPTS and the Drafting Committee or Legislative Committee May conduct specific meetings, ceremonies, prayers for a document which involves a variety of dominations and spiritual beliefs such as:
- (a) Traditional;
 - (b) Spiritual;
 - (c) Catholic;
 - (d) Christianity;
 - (e) Anglicanism;
 - (f) Scientology; or
 - (g) Other relevant dominations.



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Part 2: Enactment Phase

Description

33. The purpose of the Enactment Phase is for Chief and Council, and the Citizens where required, to consider, discuss, debate and amend the proposed legislation. At the end of the Enactment Phase, the proposed legislation proceeds to the Voting Phase.
34. There are two parts of the Enactment Phase and within the parts there are two voting streams A and B:
 - (a) Part 2A- New Document Enactment and Voting Phase
 - i. Stream A proposed legislation requires Citizen approval through a Citizen Vote; and
 - ii. Stream B proposed legislation does not require Citizen approval and is voted on by Chief and Council only.
 - (b) Part 2B – Amendment/Repeal of Ratified Documents
 - i. Stream A proposed legislation requires Citizen approval through a Citizen Vote; and
 - ii. Stream B proposed legislation does not require Citizen approval and is voted on by Chief and Council only.

Legal Review Process

35. The role of the Legislative Legal Counsel is not to develop the document, nor determine what the Policy should be, but to give legal advice on proposed legislative and non-legislative document solutions.
36. Legislative Legal Counsel May provide legal advice to explore the objectives of the proposed document to determine what is legally permissible, or May be challenged through internal or external judiciary systems.
37. If a Law is needed, it is the role of the Legislative Legal Counsel and the Legislative Technical Writer to assist the content experts and relevant departments with the legal aspects of the document and assess the workability of the proposed scheme, while ensuring that final decision-making rests with the Chief and Council.
38. Legislative Legal Counsel Ensures that the proposed law is worded consistently with other Tsuut'ina Nation laws, and is not in conflict with other Laws or Policies.
39. Legislative Legal Counsel advises on potential problem areas with proposed Laws or Policies.
40. Legislative Legal Counsel assists the Nation to consider potential enforcement issues and how the proposed law can best be enforced, usually with reference to enforcement schemes in other International, Federal and/or Provincial Statutes.



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41. Legislative Legal consults with other departments of the Nation that will be affected by the proposed document.

Treaty Review Process

42. A Treaty Review May be requested if required, wherein the document is sent to the Treaty Initiatives department to Ensure our Treaty rights are protected.

Stream A and B - Overview

43. The New Document Enactment Stream A includes several distinct steps as follows:

(a) Stream A – Citizen Vote proposed legislation:

- i. Introductory Reading
- ii. First Reading
 - Line by Line Legislative Committee First Reading and Legislative Committee proposed amendments
 - First Citizen Review
 - Legislative Legal and Cultural Review
 - Legislative Committee Approval or Non Approval of Amendments
 - LPTS prepares Amendment Report – Citizen Letters
- iii. Second Reading
 - Citizens Review of Amendment Report
 - Appeal for First Reading Amendments Process
 - Legislative Committee Second Reading
 - Legislative Legal and Cultural Review
 - Nation General Legal Counsel Review
- iv. Third Reading
 - Chief and Council Condensed Review and Amendments
 - Legal Review
 - Cultural Review
 - Legislative Committee Amendment Approval
 - Nation General Legal Counsel Review
- v. Final Reading and Approval
 - (1) Chief and Council Final Review
 - (2) Chief and Council Accept Document
 - (3) Citizen Vote

(b) Stream B – Chief and Council Vote proposed legislation:

- i. Introductory Reading
- ii. First Reading
 - Chief and Council or Legislative Committee Line by Line First Reading
 - Legislative Legal Review



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iii. Amendment Reading

- Chief and Council or Legislative Committee First Reading Amendment approval and new amendments collected
- Legislative Legal Review
- Chief and Council or Legislative Committee Amendment Approval

iv. Final Reading and Approval

- Chief and Council Review – No amendments
- Chief and Council Ratification Vote



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Introductory Reading - All Streams

44. The first step in the Enactment Phase is the Introductory Reading.
45. The purpose of the Introductory Reading is to introduce the proposed legislation to Chief and Council. The Introductory Reading is not a comprehensive Review of the proposed legislation.
46. At the Introductory Reading, the Council Representative and one Administrator/Delegated Facilitator presents proposed documents to Chief and Council to begin Part 2A New Document Enactment and Voting Phase - or Part 2B – Amendment of Ratified Documents.
47. The introduction of the proposed legislation shall include:
 - (a) Briefing Note and content that was prepared by the PLO/Chairperson in Part One of Development and Drafting;
 - (b) Legislative Process Summary;
 - (c) Draft of proposed Legislation; or
 - (d) Other applicable documentation.
48. When a Council Rep is introducing legislation to the Enactment and Voting Phase, Chief and Council must direct:
 - (a) Whether Chief and Council, Delegated Authority (*Board, Commission, Other*), or Legislative Committee shall enact the document;
 - (b) Legislative Committee, if required;
 - I. Portfolio Council Rep – 1 mandatory;
 - II. Governance Council Rep – 1 mandatory;
 - III. Portfolio Liaison Officer;
 - IV. Citizen at large;
 - V. Legal Rep, if required;
 - VI. CEO, if required, if required; and
 - VII. Finance Rep, if required.
49. At the end of the Introductory Reading:
 - (a) Chief and Council shall direct the enactment stream for the proposed legislation;
 - (b) Chief and Council must delegate a Legislative Committee if required;
 - (c) The Chairperson will set the date for the Comprehensive Reading of the proposed legislation.



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Part 2A – New Document Enactment & Voting Phase

Part 2A – New Document Enactment & Voting Phase: Stream A Citizen Vote

First Citizen Reading

50. The Legislative Committee performs a line by line physical reading of the proposed legislation, and discuss or debate the proposed legislation, and then May make amendments to the proposed legislation.
51. The Citizens perform a line by line physical reading of the proposed legislation, and discuss or debate the proposed legislation, and then May make amendments to the proposed legislation. The first reading May be held through different types of activities with the Citizens.
52. LPTS is responsible for organizing and overseeing Citizen Review activities. LPTS May request that the Content Provider assists with the Citizen Review activities.
53. Citizen Review activities May include:
 - (a) Community meetings;
 - (b) Elders' meetings and visits;
 - (c) Youth meetings;
 - (d) Distributing informational pamphlets about the proposed legislation; and
 - (e) Such other activities as required.
54. A threshold of ten (10) percent of Eligible Elector Citizen's must be met for engagement for the amendment report and first reading completion.
55. LPTS will record all comments and suggested amendments that arise in the First Citizen Review activities and will develop a summary report for the legislative records, and an amendment report to forward to the Legislative Committee, Legislative Legal Review and the Tsuut'ina Cultural and Spiritual Way of Life Review.
56. At the end of the First Citizen Reading activities, a Citizen amendment report is presented to the Legislative Committee for consideration to approve or not approve amendments.

Second Citizen Reading

57. The purpose of the Second Citizen Review is to present the Amendment Report that includes first reading amendments only. There is no line by line reading of the document only the amendments are read.
58. Citizens who have made amendments in the first reading shall be informed in writing of amendment approval, or non approval. All non approval letters must include Committee reasoning for non-approval of proposed amendment.
59. Citizens May appeal amendment decisions by writing to the Legislative Committee five (5) business days after date of letter.



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Legislative Process

60. All appeals must be heard by the Legislative Committee through a private hearing. Further appeals are through the Accountability Code. Appeals must be settled before moving to the next reading.
61. Failure to write to Committee within the time period will result in appeal not being accepted, and the second reading activities shall continue.
62. Second Citizen Review activities are similar to First Citizen Review activities, whereas new amendments other than the first reading amendments are collected.
63. A threshold of ten (10) percent of Eligible Elector Citizen's must be met for engagement for the amendment report and second reading completion.
64. LPTS shall record all comments and suggested amendments that arise in the Second Reading activities and are to develop a summary report for the legislative records, and an amendment report to forward to the Legislative Committee for second reading amendment approvals.
65. Approved second reading amendments are forwarded for Legislative Legal Review and the Tsuut'ina Cultural and Spiritual Way of Life Review.
66. At the end of the Legislative Legal and Tsuut'ina Cultural and Spiritual Way of Life Review, the proposed legislation proceeds to the Nation General Legal Counsel for Review of document, and all reports.
67. General Legal Counsel returns the Legal Review and a condensed Review for Chief and Council is created by LPTS.

Third Reading – Stream A: Citizen Vote

68. There is no line by line reading of the document only a condensed Review is read by Chief and Council. Chief and Council amendments are collected.
69. Chief and Council amendments are forwarded for Legislative Legal Review and the Tsuut'ina Cultural and Spiritual Way of Life Review.
70. LPTS shall record all comments and suggested amendments that arise in the Third Reading activities and are to develop a summary report for the legislative records, and an amendment report to forward to the Legislative Committee for third reading amendment approvals.
71. General Legal Counsel Reviews the amendments forwarded by the Legislative Committee (LPTS creates amendment report for General Legal Counsel).

Final Reading and Approval

72. The purpose of the Final Review and Vote is for Chief and Council to consider any amendments arising from the Legal Review and Amendment Readings to finalize the proposed legislation. No further amendments are accepted. Chief and Council Review implementation Budget, delegated Authority required, and vote to accept the document to go to Citizenship vote or recall the document to Part One of the Legislative Process – Development and Drafting.
73. The Citizens vote on the document through the approved Legislative Process Voting guidelines.



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74. If the Citizens approved the document, then it proceeds to Part 3 - Coming Into Force (CIF).

Part 2A – New Document Enactment & Voting Phase: Stream B Chief and Council Vote

First Reading

75. Chief and Council or Legislative Committee perform a line by line physical reading of the proposed legislation, and discuss or debate the proposed legislation, and then May make amendments to the proposed legislation.

76. An amendment report is forwarded for a Legislative Legal Review.

Amendment Reading

77. First Reading amendments presented to Chief and Council or Legislative Committee for first reading amendment approvals. New amendments are collected at this time.

78. Amendments from second reading are sent to Legislative legal for Review.

79. Amendment Reading amendment report presented to Chief and Council or Legislative Committee for amendment reading approvals.

80. Chief and Council have a final Review and vote. No amendments are collected at this time.

81. If Chief and Council I approved the document, then it proceeds to Part 3 - Coming Into Force (CIF)

Appeal Process

82. In Stream A, Nation Citizens have an opportunity to Appeal First Reading and Second Reading Amendments once amendment report reading is completed and they have a grievance with the decision that Chief and Council or Legislative Committee have made.

83. The grievance process in the Accountability is code is adhered to If the Citizen wishes to use after the Legislative Committee has Reviewed and decided on the their written appeal within the five (5) day deadline.



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Legislative Process

PART 2B – AMENDMENT/REPEAL OF RATIFIED DOCUMENT PHASE

84. The Enactment Phase involves several distinct steps as follows:

(a) Stream A proposed legislation:

i. Amendment Reading

- Legislative Committee First Condensed Reading
- Citizen Review
- Legislative Legal and Cultural Review
- Legislative Committee approves Amendments
- Nation General Legal Counsel Legal Review

ii. Final Amendment Reading

- Chief and Council Condensed Reading and Amendments
- Legislative Legal and Cultural Review
- Legislative Committee Approves Amendments
- Nation General Legal Review

iii. Final Reading and Approval

- Chief and Council Final Review and Approval
- Citizens Ratification Vote

(b) Stream B proposed legislation:

i. Introductory Reading

- Chief and Council or Legislative Committee Condensed Reading and Amendments
- Legislative Legal Review
- Nation General Legal Counsel Review
- Chief and Council Amendment Approval

ii. Final Reading and Approval

- Chief and Council Final Review
- Chief and Council Ratification Vote

Part 2B – Amendment/Repeal of Ratified Documents: Stream A Citizen Vote

Amendment Reading

85. A condensed reading of a ratified Tsuut'ina document is presented to the Legislative Committee for their consideration, discussion, and comment.

86. A condensed reading of a ratified Tsuut'ina document is presented to the Tsuut'ina Citizens and amendments are collected through various activities.

87. Amendment collection is complete when there is a 10% Citizen engagement threshold. Citizen Condensed Reading activities May include:

(a) Community meetings;



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- (b) Elders' meetings and visits;
 - (c) Youth meetings;
 - (d) Distributing informational pamphlets about the proposed legislation; and
 - (e) Such other activities as required.
88. LPTS is responsible for organizing and overseeing Citizen Review activities. LPTS May request that the Content Provider assists with the Citizen Review activities.
89. Amendments are forwarded for Legislative Legal Review and the Tsuut'ina Cultural and Spiritual Way of Life Review.
90. Following LLR and TCSWL Review, amendments are presented to Legislative Committee for approval or non approval.
91. Following the amendment approval or non approval the Legislative Committee, all documents are forwarded to General Legal Counsel who provides a Legal Review and a condensed Review for Chief and Council is created by LPTS.

Final Amendment Reading

92. A condensed amendment report is presented to Chief and Council and amendments are collected.
93. A condensed reading of a ratified Tsuut'ina document is presented to the Tsuut'ina Citizens and amendments are collected through various activities.
94. Amendments are forwarded for Legislative Legal Review and the Tsuut'ina Cultural and Spiritual Way of Life Review
95. Following LLR and TCSWL Review, amendments are presented to Legislative Committee for approval or non approval.
96. Following the amendment approval or non approval the Legislative Committee, all documents are forwarded to General Legal Counsel who provides a Legal Review and a condensed Review for Chief and Council is created by LPTS.

Final Reading and Approval

97. The purpose of the Final Review and Vote is for Chief and Council to consider any amendments arising from the Legal Review and Amendment Readings to finalize the proposed legislation. No further amendments are accepted. Chief and Council Review implementation Budget, delegated Authority required, and vote to accept the document to go to Citizenship vote or recall the document to Part One of the Legislative Process – Development and Drafting.

Part 2B – Amendment/Repeal of Ratified Documents: Stream B Chief and Council Vote

Amendment Reading

98. A condensed reading of a ratified Tsuut'ina document is presented to the Tsuut'ina Chief and Council or Legislative Committee and amendments are collected.



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Legislative Process

99. Amendments are forwarded for Legislative Legal Review then to General Legal Counsel who provides a legal Review and a condensed Review for Chief and Council is created by LPTS.

Final Reading and Approval

100. The purpose of the Final Review and Vote is for Chief and Council to consider any amendments arising from the Legal Review to finalize the proposed legislation. No further amendments are accepted. Chief and Council Review implementation Budget, delegated Authority required, and vote to accept the document or recall the document to Part One of the Legislative Process – Development and Drafting.

Legislative Process Voting

101. Citizen Voting on Stream A proposed legislation will be in accordance with the Legislative Process Voting Guidelines.
102. If the Citizens do not vote in favor of Stream A proposed legislation, then Chief and Council May:
- (a) Restart Development and Drafting Phase for the proposed legislation where it is considered worthwhile;
 - (b) Decide not to proceed with the legislation; or
 - (c) Recommend development in the next fiscal year.
103. Chief and Council will vote in accordance with the voting procedures for Chief and Council.
104. If proposed legislation is approved by Chief and Council, then proposed legislation proceeds to the Coming Into Force Phase.
105. If the proposed legislation is not approved by Chief and Council, Chief and Council May restart the Development and Drafting Phase which it is considered worthwhile.



Legislative Process Act

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Part 3: Coming into Force

Coming into Force

106. The proposed legislation comes into force according to its term or on a date set by Chief and Council if the coming into force date is not specified in the legislation.
107. The Chief will be provided with the original copy of the legislation and will seal the document with the use of the great seal of the Tsuut'ina Nation.
108. Once the original copy of the legislation is sealed, the original copy of the legislation will be forwarded to LPTS who shall maintain all original copies of legislation.

Communication

109. The Governance Portfolio Liaison Officer shall will forward an electronic copy of the coming into force notice and the sealed document to the First Nations Gazette and to the LPTS Director.
110. The Governance Portfolio Liaison Officer will mail a hardcopy of the coming into force notice and the legislation to:
 - (a) The Prime Minister of Canada;
 - (b) The Attorney General of Canada;
 - (c) The Minister(s) of Indigenous and Northern Affairs Canada;
 - (d) The Premier of Alberta; and
 - (e) The Governor General.
111. The LPTS Director, in conjunction with the Communications Department and the implementing department, will Ensure that the coming into force notice and the legislation are communication to the Citizens by:
 - (a) Posting the documents on the Tsuut'ina website and other applicable social media sites;
 - (b) Posting the documents on Tsuut'ina Nation public building bulletin boards;
 - (c) Distributing information pamphlets with frequently asked questions and contact information;
 - (d) Conducting Elder's or Youth information sessions;
 - (e) Distributing the documents through Portfolio emails; and
 - (f) Providing hardcopies to Citizens upon request.
112. A Community Education Strategy is to be developed when required.

Administration and Enforcement

113. When proposed legislation is approved or ratified by Chief and Council, Chief and Council will assign the applicable Portfolio Liaison Officer and management department to implement the legislation.



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Legislative Process

114. The assigned Portfolio Liaison Officer in conjunction with LPTS, will assist management through the process of implementation in partnership with LPTS. The Portfolio Liaison Officer or Manager will forward an implementation Budget Chief and Council for approval, Budget amendment, or change of use of budgeted funds.
115. LPTS will assist with the development of any required forms upon request.
116. The Nation Legal Department will Review any forms developed to Ensure all legal requirements are met.

Challenges to Legislation

117. Challenges to first and second document categories are dealt with through Chief and Council autonomous judicial system such as the Peacemaking Court or a Court of Competent Jurisdiction.
118. Challenges to third document category are resolved through Chief and Council autonomous resolutions such as hearings, dispute resolution committees, or tribunals in accordance with the respective document being challenged.

Legislation Process Procedural Documents

119. The Legislative Process Committee shall approve guidelines or procedural documents for drafting. The Legislative Process Committee consists of the LPTS Council Portfolio Representative(s), Chief Executive Officer, and Portfolio Liaison Officer – Legislative Procedures.

Amendments

120. Amendments to enacted legislation will proceed through the process established by this document.



A. Appendix – FORMS



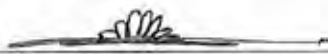
Chief and Council Signatory Page

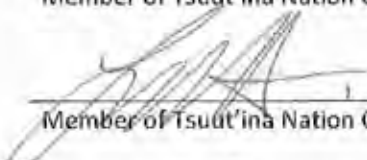
THIS ACT IS HEREBY made at this duly convened meeting of the Chief and Council of the Tsuut'ina Nation this 24th day of April, 2018.

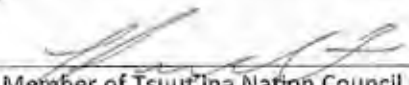
Voting in favour of the Tsuut'ina Legislative Process Act, as evidenced by signatures, are the following members of the Chief and Council:


Tsuut'ina Nation Chief

Member of Tsuut'ina Nation Council

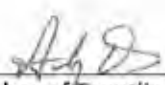

Member of Tsuut'ina Nation Council

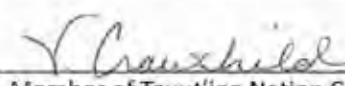

Member of Tsuut'ina Nation Council

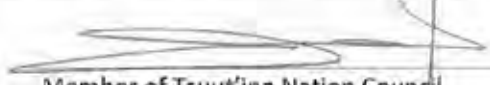

Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council

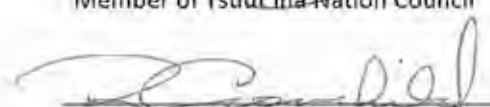

Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council



Tsuut'ina Nation

XÁKÚJÁGHÁ · CHIEF AND COUNCIL

9911 Chilla Blvd, Tsuut'ina, AB, T2W 6H6

Ph: 403.281.4455 Fax: 403.251.6061 Email: council@tsuutina.com

March 14, 2018

CHIEF AND COUNCIL MOTION

Whereas Chief and Council of the Tsuut'ina Nation have been duly elected pursuant to the provisions of the Chief and Council Electoral Code and are empowered to act on behalf of the citizens of the Tsuut'ina Nation;

And whereas Chief and Council of the Tsuut'ina Nation have met in a quorum at a duly convened meeting held on March 14, 2018;

And whereas by motion, and seconded and carried, it be resolved:

Approve the name change from Trespass Bylaw to Trespass Law and approve the amendments thereto.

10 in Favor 1 abstain 1 Excused

Council Member, Kelsey Big Plume
Chief and Council March Chairperson

hbc

pc: Chief and Council
Finance
Terry Braun, General Legal Counsel

Jerry Simon, Chief Executive Officer
Stephen Runner, Asst. Chief Executive Officer
File Copy



Trespass L.TP.1804.A1

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi dat'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasaaala.

**A Document to Ratify the L.TP.1804.A1
Within the Tsuut'ina First Nation Lands, Alberta, Canada**

**Enacted on September 18 of 2013 in Tsuut'ina Nation
Coming Into Force: September 18, 2013**

**Amended on March 14 of 2018 in Tsuut'ina Nation
Coming Into Force: April 24, 2018**





Trespass

L.TP.1804.A1

Preamble

WHEREAS the Tsuut'ina Nation Chief and Council desire to make a law to provide for the removal and punishment of a person trespassing on Tsuut'ina lands or premises;

AND WHEREAS the Tsuut'ina Nation is empowered by its inherent right of self-government, and under sections 81(1)(p), and (r) of the *Indian Act*;

AND WHEREAS it is considered to be expedient and necessary for the benefit, comfort and safety of Tsuut'ina Nation and its residents;

NOW THEREFORE: the Chief and Council hereby make the following law:

Trespass Law



L.TP.1804.A1

Trespass

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Trespass

LTP.1804.A1

Title and Interpretation

Title

1. This law may be cited as the 'Trespass Law'.

Interpretation

2. In this law:
 - (a) **"Chief and Council"** means the duly elected Chief and Council of the Tsuut'ina Nation.
 - (b) **"Law Enforcement Officer"** means an authorized representative of Tsuut'ina Nation, and includes a Peace Officer authorized by Chief and Council to give notice to a person not to trespass.
 - (c) **"Peace Officer"** means a police officer or police constable of the Tsuut'ina Police Service (*Tosguna*) or affiliated police service.
 - (d) **"Premises"** means a building, structure, or any lands used in connection with a building or structure for the purposes of:
 - i. Providing parking for vehicles;
 - ii. Displaying or storing vehicles, equipment or other chattels;
 - iii. Enhancing the appearance or use of a building or structure; or
 - iv. Carrying out activities which are ancillary to the activities carried out in or on that building or structure.
 - (e) **"Sign"** means a poster, signboard or other visible item providing notice to a person;
 - (f) **"Trespass"** means an unauthorized or uninvited presence on Tsuut'ina lands or premises.
 - (g) **"Trespasser"** means a person who commits trespass under this law.
 - (h) **"Tsuut'ina lands"** means those lands designated as reserve lands of the Tsuut'ina Nation, more generally described as Reserve No. 145.



L.TP.1804.A1

Trespass

Trespass

3. No person may trespass on Tsuut'ina lands or premises when that person has notice not to trespass.
4. Notice not to trespass shall be given:
 - (a) Orally by a Peace Officer or Law Enforcement Officer;
 - (b) In writing by a Peace Officer or Law Enforcement Officer; or
 - (c) By signs visibly displayed:
 - i. At entrances providing access to Tsuut'ina lands; or
 - ii. At other prominent locations on Tsuut'ina lands.
5. A trespasser shall be considered to have had notice not to trespass:
 - (a) When signs are displayed in accordance with Section 4(c); or
 - (b) Upon refusal of an order from a Peace Officer or Legal Enforcement Officer under Section 7 to leave Tsuut'ina lands or premises.



Trespass

L.TP.1804.A1

Use of a Motor Vehicle

6. When trespass is committed using a motor vehicle, the driver of the motor vehicle is guilty of an offence under this law and is liable to a penalty under the Sections 14-18.



L.TP.1804.A1

Trespass

Apprehension and Removal

7. A Peace Officer or Law Enforcement Officer may order a trespasser on Tsuut'ina lands or premises to leave Tsuut'ina lands immediately.
8. When a trespasser has notice to trespass, a Peace Officer may:
 - (a) Apprehend the trespasser without warrant;
 - (b) Issue a notice of appearance requiring the trespasser to appear before a court; or
 - (c) Use all reasonable measures, including restraint, physical force or powers of arrest to remove the trespasser from Tsuut'ina lands.
9. When a trespasser has notice not to trespass, a Law Enforcement Officer shall report the incident to a Peace Officer, who may then proceed under Section 8.
10. A person other than a Peace Officer or Law Enforcement Officer who apprehends a trespasser shall notify and deliver the trespasser to a Peace Officer as soon as possible.



Trespass

L.TP.1804.A1

Exceptions

11. This law shall not apply to:
 - (a) A person who under an enacted law, law or duly executed contract is permitted to conduct business or business-related activities on Tsuut'ina lands;
 - (b) A person who has been invited or granted access to Tsuut'ina lands by Chief and Council, including under an issued permit or by written authority; or
 - (c) Tsuut'ina lands designated for business purposes.
12. No proceedings under this law may begin more than six (6) months after the time of the offence.
13. In the case of trespass of continuing nature, no proceedings may begin more than six (6) months after the last occurrence of the offence.



L.TP.1804.A1

Trespass

Offence

14. A trespasser with notice not to trespass is guilty of an offence and shall be liable on summary conviction to a fine not exceeding one thousand (\$1,000) dollars or imprisonment for a term not exceeding thirty (30) days, or both.
15. Where a Peace Officer believes that a person has contravened any provision of this law, the Peace Officer may issue a violation ticket.
16. The minimum penalty which may be imposed for:
 - (a) A first offence in respect of a violation of any provision of this law shall be a fine of one hundred and fifty (\$150) dollars;
 - (b) A second offence in respect of a violation of any provision of this law shall be a fine of three hundred (\$300) dollars;
 - (c) A third offence in respect of a violation of any provision of this law shall be a fine of five hundred (\$500) dollars.
17. This section shall not prevent any Peace Officer from issuing a violation ticket requiring a court appearance against the defendant, or from laying an information in lieu of a violation ticket.
18. Nothing in this law shall limit the authority of a Peace Officer to take steps to ensure compliance of this law.



Trespass

L.TP.1804.A1

Chief and Council Signatory Page

THIS LAW IS HEREBY made at this duly convened meeting of the Chief and Council of the Tsuut'ina Nation this 14th day of March 2018 by Nation Council Resolution.

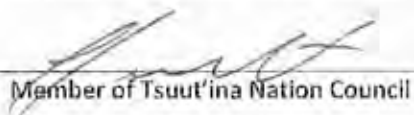
Voting in favour of the Trespass Law as evidenced by signatures, are the following members of the Chief and Council:


Tsuut'ina Nation Chief

Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council

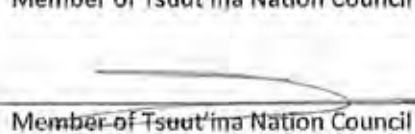

Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


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Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council


Member of Tsuut'ina Nation Council



British Columbia



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Boothroyd Indian Band, in the Province of British Columbia, at a meeting held on the 21st day of August 2018.

- **Boothroyd Indian Band
Annual Property Taxation Expenditure By-law, 2018**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**BOOTHROYD INDIAN BAND
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2018**

WHEREAS pursuant to the *Indian Act* and their inherent right to self-government, the Chief and Council is empowered to make decisions on behalf of the membership of the Boothroyd Indian Band;

AND WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Boothroyd Indian Band has enacted the *Boothroyd Indian Band Taxation and Assessment By-laws*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Boothroyd Indian Band has enacted the *Taxation Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Boothroyd Indian Band duly enacts as follows:

1. This By-law may be cited as the *Boothroyd Indian Band Annual Property Taxation Expenditure By-law, 2018*.

2. In this By-law:

“Act” means the *Indian Act* and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Boothroyd Indian Band, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Boothroyd Indian Band Property Taxation By-law*.

3. The Nation’s annual taxation budget for the 2018 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.



8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

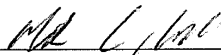
11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indigenous and Northern Affairs.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 21 day of August, 2018, at Boothroyd Indian Band Administration Office, in the Province of British Columbia.

A quorum of Council consists of (3) members of Council.



Chief Mike Campbell



Councillor Cheryl Davidson



Councillor Lawrence Campbell

Councillor George Campbell



SCHEDULE “A”

**BOOTHROYD INDIAN BAND
ANNUAL PROPERTY TAX BUDGET 2018**

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 13,831.94
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0.00

TOTAL REVENUES \$ 13,831.94

EXPENDITURES

General Government Expenditures	\$ 13,140.34
Taxes for Other Governments	\$
Transportation	\$
Other Expenses	\$
Contingency Fund (5%)	\$ 691.60

TOTAL EXPENDITURES \$ 13,831.94

BALANCE \$ 0.00



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Boothroyd Indian Band, in the Province of British Columbia, at a meeting held on the 21st day of August 2018.

- **Boothroyd Indian Band
Rates By-law 2018**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



BOOTHROYD INDIAN BAND

TAXATION RATES BY-LAW 2018

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose;

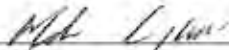
AND WHEREAS the Council of the Boothroyd Indian Band enacted the *Boothroyd Indian Band Assessment and Taxation By-laws* on September 29, 1992 and approved by the Minister on June 23, 1993;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Boothroyd Indian Band Rates By-law 2018*.
2. Pursuant to Section 24 of the *Boothroyd Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

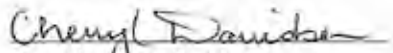
THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 21 day of August, 2018, at Boothroyd Indian Band Administration Office, Boston Bar, in the Province of British Columbia.

A quorum of Council consists of (3) members of Council.


Chief Mike Campbell

Councillor George Campbell


Councillor Lawrence Campbell


Councillor Cheryl Davidson



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SCHEDULE "A"

The Council for the Boothroyd Indian Band hereby adopts the following taxation rates for the 2018 taxation year as prescribed in the *Boothroyd Indian Band Taxation By-law* and the *Property Assessment and Taxation (Railway Right-of-Way) Regulations, SOR/2001-493* as published in the *Canada Gazette, Part II, Vol. 135, No. 24, November 21, 2001.65*.

Column 1	Classes of Property	Tax Rate
Class 10	Railway Right of Way	21.97639



Ministre des Relations Couronna-Autochtones
et des Affaires du Nord



Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Boston Bar First Nation, in the Province of British Columbia,
at a meeting held on the 25th day of May 2018.

- **Boston Bar First Nation
Tax Rates By-law 2018**

Dated at Ottawa, Ontario, this 28 day of June 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



BOSTON BAR FIRST NATION

TAX RATES BY-LAW, 2018

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Boston Bar First Nation enacted the *Boston Bar First Nation Property Assessment and Taxation By-laws* on October 16, 2004 ;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Boston Bar First Nation Tax Rates By-law 2018*.
2. Pursuant to Section 24(1) of the *Boston Bar First Nation Property Taxation By-law, 2004*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2018, at Boston Bar, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Dolores O'Donaghey



Councillor Diana Thomas



Councillor Yvonne Andrew

Councillor Pamela Robertson



SCHEDULE "A"

The Council of the Boston Bar First Nation hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 15 of the <i>Boston Bar First Nation Property Assessment By-law, 2004</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Section 23 of the <i>Boston Bar First Nation Property Assessment By-law, 2004</i> .
Class 1 - Residential	0.00
Class 2 – Utilities	35.35427
Class 4 - Major Industry	0.00
Class 5 - Light Industry	0.00
Class 6 - Business and Other	19.42842
Class 7 - Managed Forest Land	0.00
Class 8 - Recreation/Non-Profit Organization	0.00
Class 9 - Farm	0.00



Ministre des Relations Couronne-Autochtones
et des Affaires du Nord



Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Boston Bar First Nation, in the Province of British Columbia,
at a meeting held on the 25th day of May 2018.

- **Boston Bar First Nation
Tax Rates By-law 2018**

Dated at Ottawa, Ontario, this 28 day of June 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



BOSTON BAR FIRST NATION

TAX RATES BY-LAW, 2018

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Boston Bar First Nation enacted the *Boston Bar First Nation Property Assessment and Taxation By-laws* on October 16, 2004 ;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Boston Bar First Nation Tax Rates By-law 2018*.
2. Pursuant to Section 24(1) of the *Boston Bar First Nation Property Taxation By-law, 2004*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2018, at Boston Bar, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Dolores O'Donaghey



Councillor Diana Thomas



Councillor Yvonne Andrew

Councillor Pamela Robertson



SCHEDULE "A"

The Council of the Boston Bar First Nation hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 15 of the <i>Boston Bar First Nation Property Assessment By-law, 2004</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Section 23 of the <i>Boston Bar First Nation Property Assessment By-law, 2004</i> .
Class 1 - Residential	0.00
Class 2 – Utilities	35.35427
Class 4 - Major Industry	0.00
Class 5 - Light Industry	0.00
Class 6 - Business and Other	19.42842
Class 7 - Managed Forest Land	0.00
Class 8 - Recreation/Non-Profit Organization	0.00
Class 9 - Farm	0.00



GITGA' AT FIRST NATION

FIRE AND EMERGENCY RESPONSE BYLAW NO. 001-2018

A BYLAW to provide for the prevention and suppression of fires and the management of emergency situations in order to protect life and property;

WHEREAS section 81 of the *Indian Act* empowers a Council of a Band to make bylaws respecting various aspects of community services, on matters ancillary thereto and the imposition of a penalty for the violation of any such bylaws;

AND WHEREAS the reserves of the Gitga'at First Nation are located in remote locations with limited access and infrastructure and the Gitga'at First Nation has limited resources to address emergencies on reserve;

AND WHEREAS Council of the Gitga'at First Nation deems it advisable and in the best interests of the Gitga'at First Nation to enact a bylaw to provide a management program for the establishment of a Gitga'at First Nation Volunteer Fire Department and to prepare for, respond to and recover from fires and other emergencies including prevention measures within Gitga'at First Nation reserves, in order to support the protection of life and property;

NOW THEREFORE the Council of the Gitga'at First Nation hereby enacts the following bylaw:

Short Title

- 1 This bylaw may be cited as the "*Gitga'at First Nation Fire and Emergency Response Bylaw*".

Interpretation

- 2 In this bylaw:

"**Council**" means the duly elected Council, as defined in the *Indian Act*, of the Gitga'at First Nation;

"**Department**" means the Gitga'at First Nation Volunteer Fire Department, established in accordance with the provisions of this bylaw and any other applicable Council resolutions;

"**Department member**" means a volunteer or employee of the Department and includes the Fire Chief;

"**Departmental Rules**" means any rules, regulations, policies and procedures necessary for the proper organization and administration of emergency services on reserve, as determined by the Fire Chief;

"**dwelling**" means any house, apartment, mobile home, or a room located therein, or any similar lodging, situated on reserve and used for human habitation;

"**emergency**" means a present or imminent event that:

- (1) is caused by accident, fire, explosion or technical failure, or by the forces of nature; and
- (2) requires prompt coordination of action, or special regulation of persons or property, to protect the health, safety or welfare of people or to limit damage to property;

"**Fire Chief**" means the head of the Department as appointed in section 5 of this bylaw;

"**Gitga'at**" or "**Gitga'at First Nation**" or "**Nation**" means the Gitga'at First Nation, formerly known as the Hartley Bay Indian Band, a "band" as defined under the *Indian Act*;

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"*Indian Act*" means the *Indian Act*, R.S.C. 1985, c. I-5;

"*premises*" means any building or structure, whether commercial or residential, and includes dwellings;

"*reserve*" means any tract of land, the legal title to which is vested in Her Majesty for the use and benefit of the Nation; and

"*volunteer*" means a person validly appointed by the Fire Chief as a volunteer Department member;

- 3 Words of one gender used in this bylaw include all genders, and words in the singular include the plural and vice versa.

Establishment of Volunteer Fire Department

- 4 A volunteer fire department that will service the Gitga'at First Nation community at Kulkayu (Hartley Bay) Indian Reserves Nos. 4 and 4A, to be known as the Gitga'at First Nation Volunteer Fire Department, is hereby established, and the head of the Department will be known as the Fire Chief.

Appointments

- 5 The Fire Chief will be appointed by a resolution of Council.
- 6 Where Council is appointing a new Fire Chief to replace an existing Fire Chief who is resigning or retiring from the position, Council will consider any recommendations that the outgoing Fire Chief might make to Council with regard to the appointment of the new Fire Chief, but, for greater certainty, Council is not bound by that recommendation.
- 7 The Department members will consist of the Fire Chief and such persons, paid or volunteer, as may be appointed or hired pursuant to sections 8-10.
- 8 The Fire Chief may appoint volunteers and may make recommendations for hiring of paid Department members to the Council.
- 9 No Department member shall be appointed as a paid Department member unless that appointment is approved by the Council or such other person to whom Council has, by resolution, delegated the authority to approve such appointments.
- 10 No person may be hired or appointed as a member unless that person meets the qualifications set out in section 12, as applicable.
- 11 The Fire Chief may temporarily designate a Department member to serve as Fire Chief when, in the opinion of the Fire Chief, it is necessary to do so, and the Fire Chief will be responsible for ensuring, to the extent reasonably possible, any such designated person understands and assumes all of the duties and responsibilities of the Fire Chief for the duration of such temporary designation.
- 12 No person will be admitted as a Department member unless that person:
- (1) is ordinarily resident in Hartley Bay, British Columbia;
 - (2) is between the ages of eighteen (18) and sixty (60) years old if such person may be physically attending and/or responding to emergencies as appropriate to the position and contemplated in this bylaw;

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- (3) is of good character, in the opinion of the Fire Chief;
- (4) passes such aptitude and physical tests and medical examinations as reasonably prescribed by the Fire Chief from time to time;
- (5) has successfully undertaken all training requirements as provided in the Departmental Rules or as further prescribed by the Fire Chief; and
- (6) agrees in writing to abide by any Department code of conduct as may be established by the Fire Chief.

Remuneration

- 13** The remuneration of the Fire Chief, and any paid employees of the Department, will be determined and reviewed annually by Council. Volunteers will not be compensated financially except for out of pocket expenses relating directly to their service to the Department, which expenses have been approved by the Fire Chief in writing (for example, training expenses).

Fire Chief Roles & Responsibilities

- 14** The Fire Chief is responsible to Council and the Nation for the proper administration and operation of the Department, for the training and discipline of Department members, and will at all times:
- (1) create and update the Departmental Rules as may be necessary for the care and protection of the property of the Department, for the conduct of Department members, and generally for the efficient operation of the Department, provided that such Departmental Rules do not conflict with any existing Gitga'at First Nation bylaws;
 - (2) take reasonable measures for the prevention, control and extinguishment of emergencies and for the protection of life and property;
 - (3) recommend that Council enter into agreements with surrounding municipalities and governments, and/or local agencies, for mutual aid or assistance in emergency response planning and management, where he deems appropriate;
 - (4) enforce all Council bylaws respecting emergency prevention and management including this bylaw, all Departmental Rules and any general or specific orders imposed by the Fire Chief from time to time; and
 - (5) promptly report all emergencies to the Emergency Operations Centre of Indigenous and Northern Affairs Canada, as required.
- 15** The Fire Chief is authorized to direct and control all emergency prevention, management and response activities on reserve, and such other protection and prevention activities for which he is authorized under Gitga'at First Nation bylaws, and subject to capacity and resources available, including but not limited to:
- (1) first response medical emergencies;
 - (2) rescue operations;
 - (3) responding to hazardous material emergencies; and



(4) other related public and community services.

- 16** The Fire Chief will establish the Departmental Rules and any committees necessary for the proper organization and administration of emergency services on reserve, and review and update such Departmental Rules and committee terms of reference as the Fire Chief deems reasonably necessary.
- 17** The Fire Chief will, from time to time, report to Council on the operations of the Department or on any other relevant matter and will fulfill the reporting requirements set out in sections 29 to 32.

Right of Entry in Emergency

- 18** The Fire Chief is empowered to enter, without notice and at any time, any parcel of land or premises on reserve where the Fire Chief has reasonable grounds to believe an emergency has occurred or is occurring and to cause any Department member, vehicle or equipment of the Department to enter such land or premises as deemed necessary in order to combat, control or address the emergency.
- 19** During an emergency, the Fire Chief is empowered to enter or pass through or over any parcel of land or premises adjacent to the emergency and to cause Department members and vehicles and equipment of the Department to enter or pass through or over such adjacent land or premises where deemed necessary to gain access to the emergency or to protect any person or property.

Inspections

Authorization to Enter

- 20** The Fire Chief, or a Department member designated by the Fire Chief, may, upon providing 48 hours' notice to the occupants of any premises located on reserve:
- (1) enter at all reasonable times upon such premises in order to ascertain whether the requirements of this bylaw are being complied with, including with respect to smoke alarms;
 - (2) where the Fire Chief has reason to believe that conditions exist on a residential premises that may cause or increase the danger of an emergency or danger to person or property, enter at all reasonable times and inspect the residential premises for conditions which may cause, or increase the danger of, any emergency or increase other danger to persons or property, and may handle such conditions in any manner the Fire Chief or the designated member deems appropriate and that is in accordance with this bylaw; and
 - (3) For non-residential premises, enter at all reasonable times and inspect the premises for conditions which may cause, or increase the danger of, any emergency or increase other danger to persons or property, and may handle such conditions in any manner the Fire Chief or the designated member deems appropriate and that is in accordance with this bylaw

Provision of Information & Assistance

- 21** Every owner and occupant of premises will provide all information and will render all assistance required by the Fire Chief or a Department member designated by the Fire Chief in connection with the inspection of such premises pursuant to this Bylaw.

Refusal to Assist

- 22** A person must not obstruct or interfere with, or refuse to assist, the Fire Chief or a Department member designated by the Fire Chief, in carrying out any inspection or other duty pursuant to this bylaw.



Remedial Orders

- 23** The Fire Chief, or a Department member designated by the Fire Chief, may issue orders in writing requiring the correction or removal of any condition or thing in or about premises which he deems to be in contravention of this bylaw or which create dangerous conditions as described in section 20, and every owner or occupant of same will carry out every requirement of the order.

Dating of Orders

- 24** Every order issued by the Fire Chief or a Department member designated by the Fire Chief pursuant to this bylaw will state a date by which the order will be carried out, which date will, in the discretion of the issuer, have regard to the degree of urgency involved in correcting or removing condition which may tend to increase the danger.

Smoke Alarms

- 25** The owner and occupant of every premises must ensure that one or more smoke alarms are installed and maintained on every floor or level of every dwelling unit or suite and that such smoke alarms are tested according to the manufacturer's specifications to ensure that they are functioning correctly at all times, and are repaired immediately if not functioning.

Investigation

- 26** Where the Department responds to a fire on reserve that causes damage to property or injury to person, the Fire Chief may investigate or designate a Department member to investigate the cause of the fire.
- 27** In order to carry out an investigation into the cause of a fire, Department members have authority at all times to enter and examine a building, premises, motor vehicle or vessel where the fire occurred and if necessary those adjoining or near the fire.
- 28** It is the duty of every owner or occupier where a fire occurs to assist Department members with the investigation upon request, and that duty to assist includes providing information he or she has relating to the fire.

Reporting

Upon becoming aware of an emergency

- 29** Where the Fire Chief becomes aware of an emergency on reserve, the Fire Chief will take reasonable steps to inform the Council and the chief administrator of the Gitga'at First Nation of the existence of the emergency as soon as reasonably possible after becoming aware of the emergency.

Record of emergency response

- 30** Where the Department responds to an emergency on reserve that causes damage to property or injury to person, the Fire Chief will make a record of the emergency, with that record including at least:
- (1) The date, time, location, and kind of emergency as well as the details of damage;
 - (2) How the Department became aware of the emergency;



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- (3) Details of the Department response to the emergency, including the time and duration of the response, the members and Department assets involved in the response, actions taken in response; the time and the reason why the response was ended;
- (4) Any follow-up investigation into the cause and the result of that investigation; and
- (5) Any other follow-up action taken.

Annual report

- 31 The Fire Chief will prepare a written report to Council on an annual basis that:
 - (1) Identifies Department members that year, including persons joining and leaving;
 - (2) Reports on budget and use of funds;
 - (3) Describes inspections completed;
 - (4) Lists the emergency responses and attaches as an appendix or makes available every record of an emergency response prepared under section 30; and
 - (5) Describes other Department operations for the year.
- 32 The Fire Chief will present the annual report to Council on or before March 31 of every year.

Liability

- 33 No person, including, without limitation, the Nation, Council members, Department members, or any other persons appointed, authorized or requested to carry out measures relating to emergencies on reserve lands, is liable for any loss, cost, expense, damages to property or injury to or death of persons that result from the person in good faith doing or omitting to do any act that the person is appointed, authorized or required to do under this bylaw, unless, in doing or omitting to do the act, the person was grossly negligent.

General

- 34 No Department member:
 - (1) while in uniform, will enter any premises where alcoholic beverages are sold or consumed, except in the performance of his Departmental duties;
 - (2) if his ability is impaired by the use of an intoxicating beverage or drug, will be permitted to remain on duty; and,
 - (3) while on duty, will consume any intoxicating beverage or drug.
- 35 Every Department member will abide by any Department code of conduct as may be developed by the Fire Chief.
- 36 The Fire Chief may reprimand, suspend or recommend dismissal of any Department member for insubordination, inefficiency, misconduct, tardiness or for conduct that is not in compliance with any of

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the provisions of this bylaw, the Departmental Rules or other general orders prescribed by the Fire Chief that, in the opinion of the Fire Chief, is detrimental to the discipline and efficiency of the Department.

- 37 Following the suspension of any Department member, the Fire Chief will report the suspension and his recommendation to Council.

Penalty

- 38 Any person impeding, interfering with or hindering any Department member in the discharge of his or her duties at an emergency, or contravening any of the provisions of this bylaw, will be liable on summary conviction to a fine not exceeding one thousand (\$1,000) dollars or to imprisonment for a term not exceeding thirty (30) days, or to both fine and imprisonment.

Severability

- 39 If any part or section of this bylaw is declared or adjudged by a court to be invalid or unenforceable, such invalidity or unenforceability will not affect the validity or enforceability of any other part or section of this bylaw.

General

- 40 This bylaw will come into force when it is published pursuant to subsection 81(1) of the *Indian Act*.

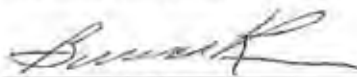
THIS BYLAW IS HEREBY enacted at a duly convened meeting of Council of the Gitga'at First Nation this 17 day of July, 2018. Voting in favour of the bylaw are the following volunteers of Council:

Arnold Clifton, Chief

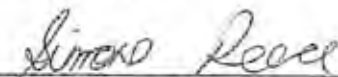
Cameron Hill, Councillor



Mary Danes, Councillor



Bruce Reece, Councillor



Simone Reece, Councillor

being a majority of those volunteers of Council of the Gitga'at First Nation present at the aforesaid meeting of Council.

The quorum of Council is three (3) volunteers.

Number of volunteers of Council present at the meeting: 3

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Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Haisla Nation, in the Province of British Columbia, at a
meeting held on the 28th day of June 2018.

**Haisla Nation
Rates By-law, 2018**

Dated at Ottawa, Ontario, this 2 day of August 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



HAISLA NATION COUNCIL

PO Box 1101, Kitimaat Village, BC, V0T 2B0 | (250) 639-9361
Toll Free: 1-888-842-4752 | Fax: 250-632-2840 or 250-632-4794

HAISLA NATION RATES BY-LAW, 2018

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Haisla Nation enacted the *Haisla Nation Property Assessment and Taxation By-Law* on July 25, 2006, as amended by the *Haisla Property Assessment and Taxation Amendment By-Law No. 01-2007*, the *Haisla Nation Property Assessment and Taxation Amendment By-Law No. 01-2011*, and the *Haisla Nation and Taxation Amendment By-Law No. 01-2017*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

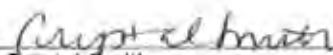
1. This by-law may be cited for all purposes as the *Haisla Nation Rates By-Law, 2018*.
2. Pursuant to Sections 11, 18.1 and Schedule XX of the *Haisla Nation Property Assessment and Taxation By-Law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-Law.

This Resolution was consented at a duly convened meeting of the Haisla Nation Council the 28th day of June, 2018.

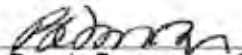
A Quorum consists of six (6) Council Members



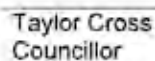
Haisla Nation Rates Bylaw, 2018 continued ...



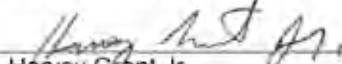
Crystal Smith
Chief Councillor



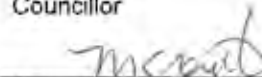
Brenda Duncan
Deputy Chief Councillor



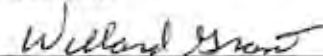
Taylor Cross
Councillor



Harvey Grant Jr.
Councillor



Margaret Grant
Councillor



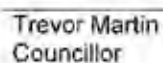
Willard Grant
Councillor



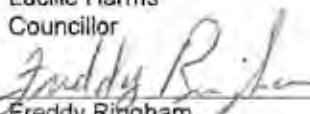
Raymond Green
Councillor



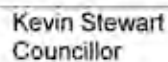
Lucille Harms
Councillor



Trevor Martin
Councillor



Freddy Ringham
Councillor



Kevin Stewart
Councillor



Haisla Nation Rates Bylaw, 2018 continued ...

SCHEDULE "A"

The Council of the Haisla Nation hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 17 of the <i>Haisla Nation Property Assessment and Taxation By-Law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Haisla Nation Property Assessment and Taxation By-Law</i> .
Class 1 - Residential Land or Improvements/Other Land with Improvements/Other	6.01825
Class 2 – Utilities	51.35024
Class 4 - Major Industry	37.88362
Class 5 - Light Industry	30.00000
Class 6 - Business and Other	21.60092
Class 8 - Recreation/Non-Profit Organization	15.35085



KWAKIUTL BAND COUNCIL

99 TSAKIS WAY, FORT RUPERT RESERVE
P.O. BOX 1440, PORT HARDY B.C. V0N 2P0
TEL: (250) 949-6012 FAX: (250) 949-6066

Kwakiutl Band Animal Control By-law

By-law No. 2018.1 Being a By-law Respecting the Care and Control of Animals on the Reserve.

WHEREAS section 81, paragraph (a), (d), (e), (q) and (r), of the Indian Act empower the Council of an Indian Band to pass by-laws to provide for the health of residents on the reserve, the prevention of nuisances, the protection against and the prevention of trespass by domestic animals, in addition to, matters arising out of or ancillary to the exercise of powers under this section, and the imposition of a penalty for the violation of any such by-law; When a domestic animal residing on the Kwakiutl Band Reserves is involved in a "vicious attack" against another domestic animal or against a human, the Owner will be responsible for any financial costs incurred by the attack.

AND WHEREAS the Council of the Kwakiutl Band is of the opinion that the uncontrolled ownership, breeding, and running at large of animals may be detrimental to the health of the residents on the reserve, and a nuisance to such residents;

THEREFORE, the Council of the Kwakiutl Band enacts this Animal Control Bylaw, Number 2018.1, as follows:

PART 1 - GENERAL

SHORT TITLE

1. This by-law may be cited as the "Kwakiutl Band Animal Control By-law".

INTERPRETATION

2. In this by-law

"animal" means a dog, a cat, or any other domestic animal;

"animal control officer" means an animal control officer, appointed pursuant to section 3, or any by-law enforcement officer, including a police officer or a person employed by the band council for the purpose of enforcing the provisions of this by-law;

"animal register" means the register kept by the animal control officer for the purpose of the registration of all dogs and other animals on the reserve;

"band" means the Kwakiutl Band, as defined by Section 2 of the Indian Act;



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"cat" means any cat, male or female;

"council" means the Council of the Kwakiutl Band, as defined in the Indian Act;

"dog" means any dog, male or female and includes an animal that is a cross between a dog and a wolf;

"dwelling" means each single unit home being a fully or semi-detached building, a multiple unit dwelling, an apartment home or any building used or intended to be used for human habitation and in which normal domestic functions may be carried on;

"medical officer of health" means the medical officer of health so appointed by band council resolution;

"muzzle" means to secure a dog's mouth in such a fashion that it cannot bite anything;

"owner" of a animal includes a person who possesses or harbours a animal, and the terms "owns" and "owned" have a corresponding meaning;

"at large" or "running at large" means off the premises of the owner and not muzzled or under the control of any person;

"reserve" means the following: Fort Rupert 1, Kippase 2, Thomas Point 5, Thomas Point 5A, Shell Island 3, Wazuliz 14, Walden 9, Keogh 6, Klickseewy 7 and Malcolm Island 8;

"vicious dog" includes

- (a) any dog that demonstrates any ferocious, vicious, or aggressive behaviour;
- (b) any dog that an animal control officer, upon reasonable and probable grounds, believes to be a vicious dog;
- (c) any dog which has been the cause of a prosecution under this by-law within the previous six months where a conviction against anybody had been entered concerning that specific dog;
- (d) any dog which has bitten another animal or human without provocation.

APPLICATION

3. This by-law applies to all owners of domestic animals residing or visiting on the Fort Rupert 1, Kippase 2, Thomas Point 5, Thomas Point 5A, Shell Island 3, Wazulis 14, Walden 9, Keogh 6, Klickseewy 7 and Malcolm Island 8 reserves.

This by-law comes into force 40 days after the date of mailing to the Minister of Indigenous and Northern Affairs Canada as required pursuant to section 82 of the Indian Act.



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THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of Kwakiutl Band this
22nd day of May, 2018.

Voting in favour of the by-law are the following members of the Council:

Cheryl
Desiree Hunt

Ross
David
David Hunt

Being the majority of those members of the Council of the Kwakiutl Band present at the aforesaid meeting of the Council.

The quorum of the Council is 4 members

Number of members of the Council present at the meeting 6.

I, Chief/Councillor of the Band, hereby certify that a true copy of the foregoing by-law was mailed to the Minister of Indigenous and Northern Affairs Canada at the Vancouver office of the department pursuant to subsection 82(1) of the Indian Act, this 4th day of June, 2018.

[Signature]
(Witness)

[Signature]
(Chief/Councillor)





KWAKIUTL BAND COUNCIL

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Kwakiutl Noise Control By-law

By-law No. 2018.2 of the Kwakiutl Band A BY-LAW FOR THE PREVENTION OF NOISE

WHEREAS the Council of the Band desires to make a by-law governing the prevention of noise, with respect to any matter arising out of or ancillary to the exercise of powers under section 81, and for the imposition of a penalty for a violation thereof;

AND WHEREAS the Council of the Band is empowered to make such by-law pursuant to paragraphs 81(1)(d), (q) and (r) of the Indian Act;

AND WHEREAS it is considered to be expedient and necessary for the benefit, comfort and safety of the inhabitants of the Band to provide for the prevention of noise on the reserve;

AND WHEREAS the Council of the Band did enact By-law No. on the 22 day of May, 2018, and wishes to repeal the said By-law No. and replace it with this by-law; (this recital should only be included if you are repealing an already existing by-law)

NOW THEREFORE the Council of the Band hereby makes the following by-law:

Short Title

1. This by-law may be cited as the "Band Noise Control By-law."

Interpretation

2. In this by-law,

"band" means the Band;

"construction" includes erection, alteration, repair, dismantling, demolition, structural maintenance, painting, moving, land clearing, earth moving, grading, excavating, the laying of pipe and conduit whether above or below ground level, street and highway building, concreting, equipment installation and alteration and the structural installation of construction components and materials in any form or for any purpose, and includes any work in connection therewith;

"construction equipment" means any equipment or device designed and intended for use in construction or material handling, including but not limited to, air compressors, pile drivers, pneumatic or hydraulic tools, bulldozers, tractors, excavators, trenchers, cranes, derricks, loaders, scrapers, pavers, generators, off-highway haulers or trucks, ditchers, compactors and rollers, pumps, concrete mixers, graders or other material handling equipment;



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"conveyance" includes a vehicle and any other device employed to transport a person or persons or goods from place to place but does not include any such device or vehicle if operated only within the premises of a person;

"Council" means the Council, as defined in the Indian Act, of the Band;

"motor vehicle" includes an automobile, motorcycle, and any other vehicle propelled or driven otherwise than by muscular power; but does not include the cars of electric or steam railways, or other motor vehicles running only upon rails, or a motorized snow vehicle, traction engine, farm tractor, self-propelled implement of husbandry or road-building machine within the meaning of the Highway Traffic Act;

"noise" means unwanted sound that materially impairs the use and enjoyment of a person's property, or that prejudicially affects a person's health, comfort or convenience or the public health, safety or welfare of the reserve community, but does not include a sound to the extent it is unavoidably necessary for carrying on any business or other means of livelihood authorized by the Council;

"point of reception" means any point on the premises of a person where sound or vibration originating from other than those premises is received;

"officer" means any police officer, police constable or other person charged with the duty to preserve and maintain the public peace, and a by-law officer or any other person appointed by the Council for the purpose of maintaining law and order on the reserve;

"person" includes a corporation;

"reserve" means the reserve of the Band and includes the Band's Reserves No. and No. .

Zones

3. All lands within the geographic limit of the reserve of shall be considered as the area affected by this by-law.

General prohibitions

4. No person shall emit or cause or permit the emission of sound resulting from an act listed herein, and which sound is clearly audible at a point of reception:

- a) racing of any motorized conveyance other than in a racing event regulated by law;
- b) the operation of a motor vehicle in such a way that the tires squeal;
- c) the operation of any combustion engine or pneumatic device without an effective exhaust or intake muffling device in good working order and in constant operation;



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- d) the operation of vehicle or a vehicle with a trailer resulting in banging, clanking, squealing or other like sounds due to improperly secured load or equipment, or inadequate maintenance;
- e) the operation of motor vehicle horn or other warning device except where required or authorized by law or in accordance with good safety practices;
- f) the operation of any item of construction equipment within the reserve without effective muffling devices in good working order and in constant operation;

Prohibitions by time and place

5. No person shall emit or cause or permit the emission of sound resulting from any act listed in the attached "Table 1" if clearly audible at a point of reception located within the reserve within the prohibited time as shown.

Exemption

6. Notwithstanding any other provision of this by-law, it shall be lawful to emit or cause or permit the emission of sound or vibration in connection with emergency measures undertaken:

- a) for the immediate health, safety or welfare of the inhabitants or any of them; or
- b) for the preservation or restoration of property;

unless such sound or vibration is clearly of a longer duration or nature more disturbing, than is reasonably necessary for the accomplishment of such emergency purpose.

Grant of exemption by Council

APPLICATION TO COUNCIL

7. Notwithstanding anything contained in this by-law, any person may make application to Council to be granted an exemption from any of the provision of this bylaw with respect to any source of sound or vibration for which he might be prosecuted and Council may, by resolution, refuse to grant any exemption or may grant the exemption applied for or any exemption of lesser effect and any exemption granted shall specify the time period, not in excess of six months, during which it is effective and may contain such terms and conditions as Council sees fit.

DECISION

8. In deciding whether to grant the exemption, council shall give the applicant and any person opposed to the application an opportunity to be heard and may consider such other matters as it sees fit.



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REAPPLICATION

9. Where an application made under section 7 is refused, the Council is not required to consider any further application by that person for a period of one (1) year from the date of the refusal, unless the applicant can show that there has been a material change of circumstances.

BREACH

10. Breach by the applicant of any of the terms or conditions of any exemption granted by Council shall render the exemption null and void.

Offence

11. (1) Every one who creates or causes a noise contrary to the provisions of this by-law is guilty of an offence.

(2) An officer may order any person who is causing or who threatens to cause a noise on the reserve to refrain from causing the noise or to abate the noise within such period as is reasonable in the circumstances.

(3) In determining whether a period fixed under subsection (2) was reasonable in the circumstances, the officer shall take into account

- (a) the nature and extent of the noise;
- (b) the methods available to abate the noise;
- (c) the effect of the order on any business or means of livelihood of the person who is the subject of an order.

Enforcement

12.(1) Where a person who has been ordered to refrain from causing a noise or to abate a noise within a specified period, fails or refuses to comply with the order, an officer may take such reasonable measures as are necessary to abate the noise.

(2) A person who fails or refuses to comply with an order made under this by-law or who resists or interferes with an officer acting under this by-law, commits an offence.

Penalty

13. A person who commits an offence under this by-law is liable on summary conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding thirty days, or to both.

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14. Should a court determine that a provision of this by-law is invalid for any reason, the provision shall be severed from the by-law and the validity of the rest of the by-law shall not be affected.

15. This by-law comes into force 40 days after the date of mailing to the Minister of Indian Affairs and Northern Development as required pursuant to section 82 of the Indian Act.

Application

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Band this 22 day of, May 20 18.

Voting in favour of the by-law are the following members of the Council:

[Signature]
(Member of the Council)

[Signature]
(Member of the Council)

[Signature]
(Member of the Council)

[Signature]
(Member of the Council)

[Signature]
(Member of the Council)

[Signature]
(Member of the Council)

(Member of the Council)

(Member of the Council)

being the majority of those members of the Council of the Kwakiutl Band present at the aforesaid meeting of the Council.

The quorum of the Council is 4 members.

Number of members of the Council present at the meeting: 6.

I, Chief/Councillor of the Band, do hereby certify that a true copy of the foregoing by-law was mailed to the Minister of Indian Affairs and Northern Development at the Vancouver office of the department pursuant to subsection 82(1) of the Indian Act, this day of June 4, 2018.

[Signature]
(Witness)

[Signature]
(Chief/Councillor)

**KWAKIUTL BAND COUNCIL**

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TABLE 1 - PROHIBITION BY TIME

<u>Prohibited activity</u>	<u>Prohibited period</u>
The detonation, without the permission of the Band Council, of fireworks or explosive devices not used in construction	At all times
The discharge of firearms	At all times
The operation of any electronic device or group of connected electronic devices incorporating one or more loudspeakers or other electro-mechanical transducers, and intended for the production, reproduction or amplification of sound	9 PM to 7 AM
The operation of any auditory signalling device, including but not limited to the ringing of bells, except for religious services, or gongs and the blowing of horns or sirens or whistles, or the production, reproduction or amplification of any similar sounds by electronic means, except where required or authorized by law or in accordance with good safety practices	9 PM to 7 AM
The operation of any motorized conveyance other than on a highway or other place intended for its operation	9 PM to 7 AM
Persistent barking, calling or whining or other similar noise making, if such noise persists for a period of time in excess of fifteen minutes, by any domestic pet or any other animal kept or used for any purpose other than agricultural kept or used for any purpose other than agricultural	At all times
The operation of a commercial car wash with air drying equipment or any other type of car wash	9 PM to 7 AM
Yelling, shouting, hooting, whistling or singing	9 PM to 7 AM
All selling or advertising by shouting or outcry or amplified sound	9 PM to 7 AM
Loading, unloading, delivering, packing, unpacking, or otherwise handling any containers, products, materials, or refuse, whatsoever, unless necessary for the maintenance of essential services, or the moving of private household effects	9 PM to 7 AM
The operation of any equipment in connection with construction	9 PM to 7 AM
The operation or use of any tool for household purposes other than snow removal	9 PM to 7 AM
The operation of solid waste bulk lift or refuse compacting equipment	9 PM to 7 AM



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Kwakiutl Noise Disorderly By-law

BY-LAW NO. 2018.3 of the Kwakiutl Band A By-law for the Prevention of Disorderly Conduct

WHEREAS the Council of Kwakiutl Band desires to make a by-law governing the prevention of disorderly conduct, with respect to any matter arising out of or ancillary to the exercise of powers under section 81, and for the imposition of a penalty for a violation thereof;

AND WHEREAS the Council of Kwakiutl Band is empowered to make such by-law pursuant to paragraphs 81(1)(d), (q) and (r) of the Indian Act;

AND WHEREAS it is considered to be expedient and necessary for the benefit, comfort and safety of the inhabitants of the X Reserve to provide for the prevention of disorderly conduct on the reserve;

AND WHEREAS the Council of the Band did enact By-law Number on the 22nd day of May, 2018,

NOW THEREFORE the Council of Kwakiutl Band hereby makes the following by-law:

Short Title

1. This by-law may be cited as the "Disorderly Conduct By-law".

Interpretation

2. In this by-law,

"Band" means the Band;

"Council" means the Council of the Band;

"Disorderly conduct" means any act or behaviour, including

- (a) fighting;
- (b) making or causing unreasonable noise;
- (c) using abusive language;
- (d) using offensive or indecent gestures or displays;
- (e) being drunk and disorderly;
- (f) loitering;



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Doriseo Hunt
(Member of the Council)

[Signature]
(Member of the Council)

Darva Hunt
(Member of the Council)

[Signature]
(Member of the Council)

(Member of the Council)

(Member of the Council)

being the majority of those members of the Council of the Kwakiutl Band present at the aforesaid meeting of the Council.

The quorum of the Council is 4 members.

Number of members of the Council present at the meeting: 6.

I, Chief/Councillor of the Band, do hereby certify that a true copy of the foregoing by-law was mailed to the Minister of Indian Affairs and Northern Development at the Vancouver office of the department pursuant to subsection 82(1) of the Indian Act, this day of June 4, 2018.

[Signature]
(Witness)

[Signature]
(Chief/Councillor)



Ministre des Relations Couronne-Autochtones
et des Affaires du Nord

Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Musqueam Indian Band, in the Province of British Columbia,
at a meeting held on the 22nd day of May 2018.

- **Musqueam Indian Band**
2018 Rates By-law No. 2018-01

Dated at Ottawa, Ontario, this 28 day of June 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



MUSQUEAM INDIAN BAND

BYLAW NO. 2018-01

Musqueam Indian Band Rates Bylaw

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.1-5, the council of a band may make bylaws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters rising out of or ancillary to such purpose;

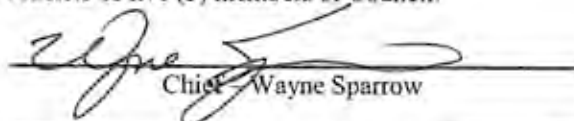
AND WHEREAS the Council of the Musqueam Indian Band has duly and properly enacted the Musqueam Indian Band Property Assessment and Taxation Bylaws;

NOW BE IT THEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This bylaw may be cited for all purposes as the Musqueam Indian Band 2018 Rates Bylaw No. 2018-01.
2. Pursuant to Section 18.1 of the Musqueam Indian Band Property Taxation Bylaw, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of this Bylaw being rates that are the same as those applied by the City of Vancouver for properties in the City and, in the case of farm land, the same as the Corporation of Delta.
3. This By-law comes into force and effect on approval by the Minister of Indian affairs and Northern Development and replaces any prior Rates Bylaw for 2018.

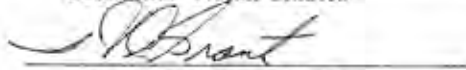
This bylaw is hereby enacted by Council at a duly convened meeting held as of the 22nd day of May 2018, at the Musqueam Indian Band Office, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.


Chief - Wayne Sparrow

Councillor - Nolan Charles

Councillor Allyson Fraser

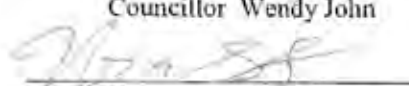

Councillor Howard E. Grant

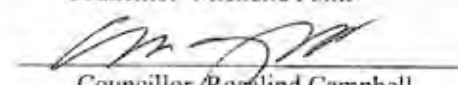
Councillor Gordon Grant

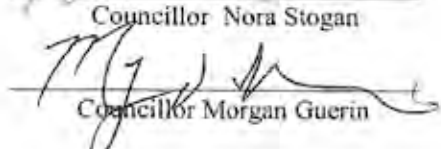
Councillor Tammy Harkey

Councillor Wendy John

Councillor Michelle Point


Councillor Nora Stogan


Councillor Rosalind Campbell


Councillor Morgan Guerin

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SCHEDULE "A"

2018 ANNUAL RATE SCHEDULE

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
TAXATION DISTRICT	NAMED RESERVES COMPRISING THE TAXATION DISTRICT
VANCOUVER, BC	THE WHOLE OF THE RESERVE LANDS OF THE MUSQUEAM INDIAN BAND
COLUMN 3	COLUMN 4
Class of Property as prescribed under Schedule II and Section 18.1 of the Musqueam Indian Band Property Taxation Bylaw.	Rate of tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with the Musqueam Indian Band Property Taxation Bylaw as amended by the Taxation Supplemented By-Laws 2006 and 2008.
Class 1 - Residential	2.46826
Class 2 - Utilities	43.00812
Class 3 – Supportive Housing	Not Applicable
Class 4 - Major Industry	Not Applicable
Class 5 - Light Industry	Not Applicable
Class 6 - Business and Other	10.85419
Class 7 - Managed Forest Land	Not Applicable
Class 8 - Recreation/Non-Profit	3.97858
Class 9 - Farm	8.63858



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Nicomen Indian Band, in the Province of British Columbia, at a meeting held on the 16th day of July 2018.

- **Nicomen Indian Band
Annual Expenditure By-law, 2018**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**NICOMEN INDIAN BAND
ANNUAL EXPENDITURE BY-LAW, 2018**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Nicomen Indian Band has enacted the *Nicomen Indian Band Taxation By-law*, respecting taxation for local purposes on reserve; and

C. The Council of Nicomen Indian Band wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE the Council of the Nicomen Indian Band duly enacts as follows:

1. This By-law may be cited as *Nicomen Indian Band Annual Expenditure By-law, 2018*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“By-law” means an annual expenditure by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Nicomen Indian Band, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Nicomen Indian Band Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except as otherwise defined, words and expressions used in this By-law has the same meanings given to them in the Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.



10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 16th day of July 2018, at Nicomen Indian Band Office, in the Province of British Columbia.

A quorum of Council consists of 2 of (3) members of Council.

Chief Donna Aljam

Councillor Clifford Walkem

Councillor Arlene Edwards



SCHEDULE A

REVENUES

Property Tax Levies, Interests & Penalties for Current Fiscal Year \$ 5,232.26

Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Year \$ _____

TOTAL REVENUES

General Government Services \$ _____

Protective Services \$ _____

Transportation \$ _____

Recreation and Cultural Services \$ _____

Community Development \$ 4,970.65

Environmental Health Services \$ _____

Fiscal Services \$ _____

Taxes for Other Governments \$ _____

Other Expenditures \$ _____

Permitted Property Assessment and Taxation By-law Expenditures \$ _____

Municipal Services Agreements \$ _____

Contingency (5% of Budget) \$ 261.61

TOTAL EXPENDITURES \$ 5,232.26

BALANCE \$ 0



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Nicomen Indian Band, in the Province of British Columbia, at a meeting held on the 16th day of July 2018,

- **Nicomen Indian Band
Rates By-law 2018**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



NICOMEN INDIAN BAND

2018 RATES BY-LAW

WHEREAS pursuant to the Indian Act, R. S. C. 1985 and specifically paragraph 83(1)(a) of the Indian Act, 1985, c.1 – 5, the Council of the Band may make by-laws for the purpose of taxation for local purpose of land, or interests in land including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose;

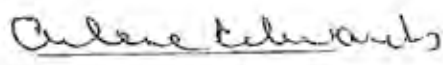
AND WHEREAS the Council of the Nicomen Indian Band enacted the Nicomen Indian Band Property Assessment and Taxation By-law on the 5th day of December 1991.

NOW BE IT HEREBY RESLOVED that the following By-law is hereby enacted pursuant to the provisions of the Indian Act, and in particular section 83(1) for the purpose of establishing Annual Rates of Taxation.

1. This By-law may be cited for all purposes as the Nicomen Indian Band Rates By-law.
2. Pursuant to Section 24(5) of the Nicomen Indian Band Property Assessment and Taxation By-law, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached and forms part of the 2018 Rates By-law.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 16th day of July, 2018.

A quorum for the Nicomen Indian Band Council is 2 of 3.


Chief, Donna Aljam
Councillor, Arlene Edwards
Councillor, Clifford Walkem



SCHEDULE “A”

Prescribed Tax Rates

For the Taxation Year 2018

The Council of the Nicomen Indian Band hereby adopts the following Taxation Rates for the 2018 taxation year for the following classes of property

Class of Property	Tax Rates 2018
1. Residential	0.0
2. Utilities	25.12207
3. Unmanaged Forest	0.0
4. Major Industry	0.0
5. Light Industry	0.0
6. Business/Other	0.0
7. Managed Forest Land	0.0
8. Recreational/Non-Profit	0.0
9. Farm	0.0
10. Canadian Pacific Railway Right of Way*	18.6411

*Note – the rates established for this particular class of property is set as required pursuant to and in accordance with the Property Assessment and Taxation (Railway Right of Way) Regulation SOR/2001-493 as published in the Canada Gazette Part II, Vol.135, No.24, November 21, 2001.



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Siska Indian Band, in the Province of British Columbia, at a meeting held on the 26th day of July 2018.

**Siska Indian Band
2018 Rates By-law**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



SISKA INDIAN BAND

2018 RATES BY-LAW

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Siska Indian Band has enacted the *Siska Indian Band Taxation By-law* and *Siska Indian Band Assessment By-Law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular, section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Siska Indian Band 2018 Rates By-law*.
2. Pursuant to section 24(1) of the *Siska Indian Band Taxation By-Law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2018 Rates By-Law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Siska Indian Band at a duly convened meeting held on the 26 day of July, 2018.

Chief Fred Sampson

Councilor Alice Munro

Councilor Tracy Wimbush

Councilor Betsy Munro



SCHEDULE "A"

The Council of the Siska Indian Band hereby adopts the following taxation rates for the 2018 taxation year on the following classes of property.

Column 1	Column 2
Class of property proscribed under Schedule II and Section 11 of the <i>Siska Indian Band Property Taxation By-law</i>	Rate of tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Siska Indian Band Assessment and Taxation By-Laws</i>

Class 2 – Utilities 25.25143

Class 10 – CPR Right of Way 18.7123



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Skuppah Indian Band, in the Province of British Columbia, at a meeting held on the 1st day of July 2018,

- **Skuppah Indian Band
2018 Rates By-law**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



SKUPPAH INDIAN BAND

Rates By-Law 2018

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

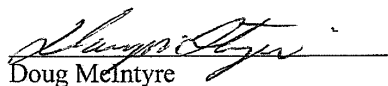
AND WHEREAS the Council of the Skuppah Indian Band enacted the Skuppah Indian Band Taxation By-law on December 5, 1991;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the Skuppah Indian Band 2018 Rates By-law.
2. Pursuant to Section 24(5) of the Skuppah Indian Band Taxation By-law, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

This by-law is hereby enacted by Council at a duly convened meeting held on the 1st day of July, 2018.

A quorum for the Skuppah Indian Band Council is one (1).



Doug McIntyre
Chief, Skuppah Indian Band



SCHEDULE "A"

Skuppah Indian Band
Prescribed Tax Rates
For the Taxation Year 2018

The Council of the Skuppah Indian Band hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

<u>Class of Property</u>	<u>Tax Rate</u>
Class 10-Railway Right-of-Way	18.7123

*Note – the rate established for this particular class of property is set as required pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations, SOR/2001-493 as published in the Canada Gazette Part II, Vol 135, No. 24, November 21, 2001.*



2018 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 11,000.95
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TOTAL REVENUES

\$ 11,000.95

EXPENDITURES

Fiscal Services	\$ 220.95
General Government Services	\$ 7,680.00
Municipal Fire Protection Services	\$ 2,500.00
Taxes for Other Governments (BCA)	\$ 600.00

TOTAL EXPENDITURES

\$ 11,000.95

BALANCE

\$ 0.00



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Soda Creek Indian Band, in the Province of British Columbia, at a meeting held on the 21st day of August 2018.

- Soda Creek Indian Band
Rates By-law 2018

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**SODA CREEK INDIAN BAND
BY-LAW NO. 2018-TX01**

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matter arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Soda Creek Indian Band enacted the *Soda Creek Indian Band Taxation and Assessment By-law* on Nov 21, 1997;

NOW BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Soda Creek Indian Band Rates By-law 2018*.
2. Pursuant to section 24 of the *Soda Creek Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

This by-law is hereby enacted by the Council of the Soda Creek Indian Band at a duly convened meeting held on the 21st day of August, 2018.

Chief

Councillor

Councillor

Councillor

Councillor



Schedule A

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the year 2018 for the following classes of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	27.732
3. Unmanage Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business / Other	0
7. Manage Forest	0
8. Recreational /Non Profit	0
9. Farm	0



**Soda Creek Indian Band
Taxation Department # 121
Budget April 1, 2018 - March 31, 2019**

Revenue

	BUDGET
Property Tax Revenue	133,715.38
Interest & Penalties for the current fiscal year	0.00
	0.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	0.00
	0.00
Non-Collectable (as yet) BC HYDRO	0.00
Total Revenue	\$133,715.38

Expenses

	BUDGET
Wages and Benefits	
Wages	
Community Coordinator	17.11 70 25 31,140.20
BI Expense	2.49%
Community Coordinator	775.39
CPP Expense	4.95%
Community Coordinator	1,541.44
WCB Expense	0.83%
Community Coordinator	258.46
Benefits	Premium Months
Cost Community Coordinator	315 12 3780
EE Portion	-1.80%
	(560.52)
Pension Expense	
Employee 1	3%
Total Wages and Benefits	36,934.97

Expenditures

Administration Expense	13,371.54
Fiscal Services	
Contribution to Reserve Funds (see note 1)	
Capital Funds - Horses	
Contingency Fund (5%)	6,685.77
Taxes for other Governments	
Assessment Authority Levy	2,543.00
Protective Services	
Fire Protection (20% of total cost of fire protection)	1,411.30
911 Call Service	171.00
Environmental Health Services	
Street Lights	137.30
Refuse	2,314.00
Sewer & Water	2,500.00
Recreational and Cultural Services	
Funeral Services	5,000.00
Community Ec Dev - Cultural	35,000.00
Katsoi Heritage Village	2,200.00
Community Celebrations	4,000.00
Elders Emergency Fund	5,000.00
Community Buildings	
Maintenance	10,000.00
Other Expenditures	
Education and Training	5,000.00
Supplies	487.00
Community Bus	950.00
Total Expenses	\$133,715.88

Net Budget surplus(Deficit) = 0

Note 1: Contribution to Reserve Funds is for utilizing funds to build a new Community Centre for the community



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Spuzzum First Nation, in the Province of British Columbia, at a meeting held on the 24th day of September 2018.

- **Spuzzum First Nation
Annual Expenditure By-law, 2018**

Dated at Ottawa, Ontario, this 7th day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**SPUZZUM FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2018**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues; .

B. The Council of the Spuzzum First Nation (also known as the Spuzzum Indian Band) has enacted the *Spuzzum Indian Band Property Assessment and Taxation By-law dated March 9, 1992*, respecting taxation for local purposes on reserve; and

NOW THEREFORE the Council of the Spuzzum First Nation duly enacts as follows:

1. This By-law may be cited as the *Spuzzum First Nation Annual Expenditure By-law, 2018*.

2. In this By-law:

“Act” means the *Indian Act*, S.C. 1985, c 5, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Band Council or Council” has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

“First Nation” means the Spuzzum First Nation, being a band under the Act;

“By-law” means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property assessment and taxation by-law” means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property assessment and taxation by-law or taxation by-law; and

“Taxation By-law” means the *Spuzzum Indian Band Property Assessment and Taxation By-law dated March 9, 1992*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2018, and ending March 31, 2019, is attached as a Schedule to this Spuzzum First Nation Annual Expenditure By-law, 2018.

4. This By-law authorizes the expenditures provided for in the annual budget for the current year.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the *Property Assessment and Taxation By-law*.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.



11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule for Annual Budget attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

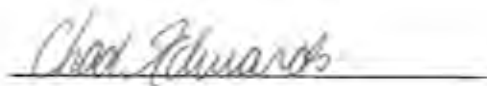
THIS By-law IS HEREBY DULY ENACTED by Council on the 24 day of September 2018, at Spuzzum in the Province of British Columbia.

A quorum of Council consists of (2) members of Council.

Chief James Hobart



Councilor Diana Stromquist



Councilor Chad Edwards



SCHEDULE
ANNUAL BUDGET CURRENT FISCAL YEAR

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	\$147,189
3. Local revenues carried	
Uncollectible due to the Province existing Claims	(\$129,595)
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$17,595

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$1,000
b. General Administrative	\$10,000
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	\$500
c. Regulatory Measures	\$0
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$345
b. Snow and Ice Removal	\$2,000
c. Garbage Waste Collection and Disposal	\$1750
d. Other Environmental Services	
c. Trade and Industry	
d. Other Service	
4. Contingency Amounts	\$ 2000
TOTAL EXPENDITURES	(\$17,595)
<u>BALANCE</u>	\$0



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Spuzzum First Nation, in the Province of British Columbia, at a meeting held on the 24th day of September 2018.

**Spuzzum First Nation
Rates By-law 2018**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



SPUZZUM FIRST NATION

ANNUAL RATES BY-LAW 2018

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.1-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Spuzzum First Nation (also known as the Spuzzum Indian Band) enacted the *Spuzzum Indian Band Property Assessment and Taxation By-law* on March 9, 1992 ;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

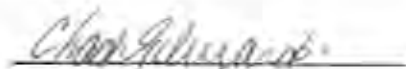
1. This by-law may be cited for all purposes as the *Spuzzum First Nation Rates By-law 2018*.
2. Pursuant to Section 152 of the *Spuzzum Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 24 day of September 2018 at Spuzzum in the Province of British Columbia.

A quorum of Council consists of (2) members of Council.

Chief James Hobart


Councilor Diana Stromquist


Councilor Chad Edwards



SCHEDULE "A"

The Council of the Spuzzum First Nation hereby adopts the following taxation rates for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 152 of the <i>Spuzzum Indian Band Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Spuzzum Indian Band Property Assessment and Taxation By-law</i> .
Class 1 - Residential	
Class 2 - Utilities	57.970480
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	19.050070
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	



Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Upper Similkameen First Nation, in the Province of British
Columbia, at a meeting held on the 1st day of June 2018.

- **Upper Similkameen First Nation
Rates By-law 2018**

Dated at Ottawa, Ontario, this 2 day of August 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



UPPER SIMILKAMEEN FIRST NATION

BY-LAW NO.1-2018

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.1-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

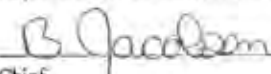
AND WHEREAS the Council of the Upper Similkameen First Nation (also known as the Upper Similkameen Indian Band) enacted the *First Nation Property Assessment and Taxation By-law* on December 13, 2002;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Upper Similkameen First Nation Rates By-law 2018*.
2. Pursuant to Section 22 of the *Upper Similkameen First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2018 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2018, at Hedley, in the Province of British Columbia.

A quorum of Council consists of (2) members of Council.


Chief

Councillor

Councillor



SCHEDULE "A"

The Council of the Upper Similkameen First Nation hereby adopts the following taxation rates for jurisdiction areas 716 and 717, for the 2018 taxation year for the following classes of property.

COLUMN 1	COLUMN 2	COLUMN 3
Class of Property as prescribed under Schedule A and Section 6 of the <i>Upper Similkameen First Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements for jurisdiction area 716, as determined in accordance with Part III of the <i>Upper Similkameen First Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements for jurisdiction area 717, as determined in accordance with Part III of the <i>Upper Similkameen First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	5.42159	4.88285
Class 2 - Utilities	26.56998	24.74422
Class 3 - Supportive Housing	0.00000	0.00000
Class 4 - Major Industry	19.95041	18.07543
Class 5 - Light Industry	16.54161	14.66663
Class 6 - Business and Other	14.12457	12.77853
Class 7 - Managed Forest Land	10.26767	8.61545
Class 8 - Recreation/Non-Profit Organization	6.21939	5.68065
Class 9 - Farm	10.01939	9.48065



Ministre des Relations Couronne-Autochtones
et des Affaires du Nord



Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Westbank First Nation, in the Province of British Columbia, at
a meeting held on the 26th day of March 2018.

- **Westbank First Nation**
Lindley Building Server Room Auxiliary AC Unit Installation
Capital Expenditure By-law No. 18-TX-03

Dated at Ottawa, Ontario, this 28 day of June 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**WESTBANK FIRST NATION
AXUIILIARY AC UNIT FOR SERVER ROOM LINDLEY BUILDING
CAPITAL EXPENDITURE BYLAW NO. 18-TX-03**

TO AUTHORIZE THE EXPENDITURE OF A MAXIMUM OF SIXTY THOUSAND DOLLARS (\$23,250.00) FROM MONEY RAISED PURSUANT TO SECTION 83(1) OF THE *INDIAN ACT*, FOR THE PURPOSE OF THE INSTALLATION OF AUXILIARY AC UNIT IN THE SERVER ROOM IN THE LINDLEY BUILDING AT 515 HIGHWAY 97 SOUTH, WESTBANK BC, WITHIN THE TSINSTIKEPTUM INDIAN RESERVE NO 10.

WHEREAS:

1. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");
2. Pursuant to the Westbank First Nation Expenditure By-law, 1995, amended by By-law 97-TX-03 (the "**Expenditure By-law**"), Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;
3. In accordance with section 12(3)(l) of the Taxation By-Law, Westbank First Nation annually deposits ten percent (10%) of annual gross taxes into the "a cumulative capital projects fund", (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by a separate by-law;
4. In accordance with section 4.4 of the Expenditure By-law, "surplus monies remaining in the Taxation Fund at the end of the Fiscal Year...may be transferred into the Stabilization Fund, (the "**Stabilization Fund**") and may be applied toward...overruns on existing Capital projects or.. any other contingencies";
5. Westbank First Nation deems it desirable and in the best interest of the community to proceed with installation of the Auxiliary AC unit in server room in the Lindley Building, the "Lindley Building", located at 515 Highway 97 South, Kelowna, BC on Tsinstikeptum Indian Reserve No. 10 (the "Installation"). The Installation will be completed in accordance with a proposed estimated cost of Twenty Three Thousand and Two Hundred and Fifty Dollars (\$23,250) (see **Schedule "A"**);
6. Funding for the Installation will be drawn from the Cumulative Fund, raised pursuant to Section 83(1) of the *Indian Act*.



NOW THEREFORE, the Council of Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the "Lindley Building server room Auxiliary AC Unit Installation Capital Expenditure Bylaw No. 18-TX-03".

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the community to proceed with the Installation in accordance with the schematics and plan attached (Schedule A).
3. Westbank First Nation hereby approves the expenditure of not more than Twenty Three Thousand Two Hundred and Fifty Dollars (\$23,250.00) on the Installation, to be drawn from the Cumulative Fund.
4. Westbank First Nation authorization of this capital expenditure includes all external expenditures related to the project including architects, designers, consultants, engineers, contractors, permits, and suppliers of all related goods and materials, but will not include any allocation of Westbank First Nation internal costs, overhead, or implicit interest.
5. Any of the project funds not expended on the "Lindley Building Server Room Installation" or incidental costs related thereto will be reimbursed to the Cumulative Fund.



EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled Lindley Building AC Unit Server Room Installation Capital Expenditure Bylaw No. 18-TX-03", being read for the first, second and third and final time by the Council of Westbank First Nation held at duly convened meetings.

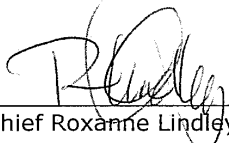
1st Reading

Kelowna, British Columbia, this 12th day of March 2018.

2nd Reading Exempt from second reading as per section 60.9 of Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law

3rd Reading

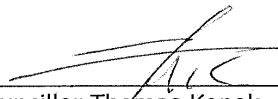
Kelowna, British Columbia, this 26th day of March, 2018.



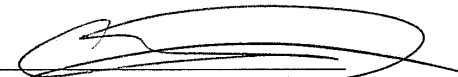
Chief Roxanne Lindley



Councillor Mick Brian Eli



Councillor Thomas Konek



Councillor Christopher Derickson



Councillor Fernanda Alexander



SCHEDULE "A"

**Lindley Building Server Room AC Unit Installation Capital Expenditure Bylaw No.
18-TX-03**

COST SUMMARY

ITEM	AMOUNT	YEAR OF EXPENDITURE
36,000 BTU	\$ 20,925	2018
Contingency	\$ 2,325	2018
<u>TOTAL</u>	<u>\$23,250</u>	



Ministre des
Relations Couronne-Autochtones



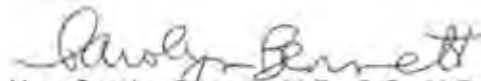
Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant
to section 83 of the *Indian Act*, the following by-law made by the Westbank
First Nation, in the Province of British Columbia, at a meeting held on the
30th day of July 2018,

**Westbank First Nation
Capital Expenditure By-law No. 18-TX-04**

Dated at Ottawa, Ontario, this 29 day of November 2018.


Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**WESTBANK FIRST NATION
PUBLIC WORKS PURCHASE CAPITAL EXPENDITURE BY-LAW NO.
18-TX-04**

TO AUTHORIZE THE EXPENDITURE OF A MAXIMUM OF ONE HUNDRED AND NINETY SIX THOUSAND AND SEVEN HUNDRED EIGHTY FOUR THOUSAND DOLLARS (\$196,784.00) FROM MONEY RAISED PURSUANT TO SECTION 83(1) OF *INDIAN ACT*, FOR THE PURPOSE OF OPERATIONAL SECURITY IMPROVEMENTS FOR PUBLIC WORKS, EQUIPMENT REPLACEMENT AND TO COMPLETE LANDSCAPING PROJECTS WITHIN TSINSTIKEPTUM INDIAN RESERVE NO.09.

WHEREAS:

- A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");
- B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by separate by-law;
- C. Pursuant to the Westbank First Nation Expenditure By-law, 1995, amended by By-law 97-TX-03 (the "**Expenditure By-law**"), the Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;
- D. The Council of the Westbank First Nation deems it desirable and in the best interest of Band and Community members to advance funds to complete Public Works operational security improvements, equipment replacements and to conclude landscaping capital projects.
- E. The Westbank First Nation has concluded the total cost of operational security improvements, equipment replacements and landscaping projects to be not more than \$196,784.00 as outlined in Schedule "A" to this By-law.



NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

TITLE

1. This By-law may be cited for all purposes as the Purchase of Operational Security Improvements, Equipment replacements and Landscaping Projects Capital Expenditure By-law No. 18-TX-04.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of its members to fund operational improvements, equipment replacements and landscaping projects as summarized in Schedule “A” to this By-law (“the Project”).
3. The Westbank First Nation hereby approves the expenditure of not more than One Hundred Ninety Six Thousand and Seven Hundred Eighty Four (\$196,784.00) Dollars from the Cumulative Fund to fund the project (the “Project Funds”).
4. Any of the Project Funds not expended on the capital project or on incidental, costs related thereto will be reimbursed to and deposited in the Cumulative Fund upon completion of the Project.



EFFECTIVE

5. This By-law comes into full force and effect upon approval by the Minister of the Department of Indigenous Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED:

That this By-law, entitled the Public Works Operational Security Improvements, Equipment Replacements and Landscaping Projects WFN By-law No.18-TX-04 having been:

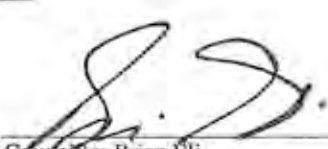
Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 16th day of July 2018.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time by Council of the Westbank First Nation at a duly convened meeting held on the 30th day of July 2018, is hereby enacted as a Westbank Law.

Chief Roxanne Lindley

Councillor Christopher Derickson



Councillor Brian Eli



Councillor Thomas Konek



Councillor Fernanda Alexander



SCHEDULE “A”

**BUDGET FOR PROPOSED FOR PUBLIC WORKS SECURITY IMPROVEMENTS
EQUIPMENT REPLACEMENTS AND LANDSCAPING PROJECTS CAPITAL
EXPENDITURE BY-LAW 18-TX-04**

ITEM	COST	FUNDING SOURCE
Public Works Improvement Projects		
(2) Automated Gate access to works yards	\$ 40,000.00	WFN, Local
Public Works Equipment Replacements		Government Services
Replace Bobcat 773	\$ 70,000.00	(LGS)
(3) Industrial Grade Push mower (21-x-series)	\$ 8,000.00	All Work to be
Turf Dethatcher	\$ 6,200.00	completed in 2018
Purchase Utilities (UT65006 Truck)	\$ 6,000.00	
(Attachment) Sand dispenser for 3500 Truck	\$ 6,000.00	
(Attachment) Snow Plow for 3500 Truck	\$ 9,500.00	
Landscape Items		
Furniture, Banners, Trash Bins/transit stops public	\$ 20,000.00	
Spaces, parks, Transit Stops, multi use paths		
Plant Replacements (replace dead plants various	<u>\$ 10,000.00</u>	
Locations		
Sub Total	\$175,700.00	
Contingency	\$21,084.00	WFN, LGS
TOTAL	\$ 196,784	WFN, LGS



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 27th day of August 2018.

- **Westbank First Nation
Capital Expenditure By-law No. 18-TX-05**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**WESTBANK FIRST NATION
SENSISYUSTEN GYMNASIUM ROOF REPLACEMENT
CAPITAL EXPENDITURE BYLAW NO. 18-TX-05**

TO AUTHORIZE THE EXPENDITURE OF A MAXIMUM OF TWO HUNDRED AND FIFTY THOUSAND DOLLARS (\$250,000.00) FROM MONEY RAISED PURSUANT TO SECTION 83(1) OF THE *INDIAN ACT*, FOR THE PURPOSE OF ROOF REPLACEMENT OF THE SENSISYUSTEN GYMNASIUM BUILDING AT 1900 QUAIL LANE, WESTBANK BC, WITHIN THE TSINSTIKEPTUM INDIAN RESERVE NO.09.

WHEREAS:

1. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");
2. Pursuant to the Westbank First Nation Expenditure By-law, 1995, amended by By-law 97-TX-03 (the "**Expenditure By-law**"), Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;
3. In accordance with section 12(3)(l) of the Taxation By-Law, Westbank First Nation annually deposits ten percent (10%) of annual gross taxes into the "a cumulative capital projects fund", (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by a separate by-law;
4. In accordance with section 4.4 of the Expenditure By-law, "surplus monies remaining in the Taxation Fund at the end of the Fiscal Year...may be transferred into the Stabilization Fund, (the "**Stabilization Fund**") and may be applied toward...overruns on existing Capital projects or.. any other contingencies";
5. Westbank First Nation deems it desirable and in the best interest of the community to proceed with roof replacement of the "Sensisyusten Gymnasium" located at 1900 Quail Lane, Westbank, BC on Tsinstikeptum Indian Reserve No.09 (the "Roof Replacement"). The Roof Replacement will be completed in accordance with a proposed estimated cost of Two Hundred and Fifty Thousand Dollars (\$250,000.00) (see **Schedule "A"**);
6. Funding for the Installation will be drawn from the Cumulative Fund, raised pursuant to Section 83(1) of the *Indian Act*.



NOW THEREFORE, the Council of Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the "Sensisyusten Gymnasium Roof Replacement Capital Expenditure By-law No. 18-TX-05".

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the community to proceed with the roof replacement in accordance with the schematics and plan attached (Schedule A).
3. Westbank First Nation hereby approves the expenditure of not more than Two Hundred and Fifty Thousand Dollars (\$250,000.00) on the roof replacement, to be drawn from the Cumulative Fund.
4. Westbank First Nation authorization of this capital expenditure includes all external expenditures related to the project including architects, designers, consultants, engineers, contractors, permits, and suppliers of all related goods and materials, but will not include any allocation of Westbank First Nation internal costs, overhead, or implicit interest.
5. Any of the project funds not expended on the "Sensisyusten Gymnasium Roof Replacement" or incidental costs related thereto will be reimbursed to the Cumulative Fund.



EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indigenous Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled Sensisyusten Gymnasium Roof Replacement Capital Expenditure By-law No. 18-TX-05", being read for the first, second and third and final time by the Council of Westbank First Nation held at duly convened meetings.

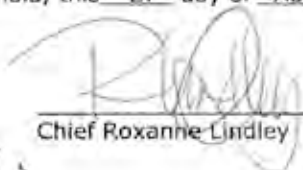
1st Reading

Kelowna, British Columbia, this 13th day of August 2018.

2nd Reading Exempt from second reading as per section 60.9 of Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law.

3rd Reading

Kelowna, British Columbia, this 27th day of August, 2018.



Chief Roxanne Lindley



Councillor Brian Eli



Councillor Thomas Konek

Councillor Christopher Derickson

Councillor Fernanda Alexander



SCHEDULE "A"

**Sensisyusten Gymnasium Roof Replacement
Capital Expenditure By-law No. 18-TX-05**

COST SUMMARY

ITEM	AMOUNT	YEAR OF EXPENDITURE
Roof Replacement	\$ 200,000	2018
Contingency	\$ 50,000	2018
<u>TOTAL</u>	<u>\$250,000</u>	



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 10th day of September 2018.

- **Westbank First Nation
Capital Expenditure By-law No. 18-TX-06**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**WESTBANK FIRST NATION
SENSISYUSTEN HOUSE OF LEARNING ROOFTOP SOLAR PROJECT
CAPITAL EXPENDITURE BYLAW NO. 18-TX-06**

TO AUTHORIZE THE EXPENDITURE OF A MAXIMUM OF SEVENTY SEVEN THOUSAND DOLLARS (\$77,000.00) FROM MONEY RAISED PURSUANT TO SECTION 83(1) OF THE *INDIAN ACT*, FOR THE PURPOSE OF ROOFTOP SOLAR PROJECT OF THE SENSISYUSTEN HOUSE OF LEARNING AT 1900 QUAIL LANE, WESTBANK BC, WITHIN THE TSINSTIKEPTUM INDIAN RESERVE NO.09.

WHEREAS:

1. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");
2. Pursuant to the Westbank First Nation Expenditure By-law, 1995, amended by By-law 97-TX-03 (the "**Expenditure By-law**"), Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;
3. In accordance with section 12(3)(l) of the Taxation By-Law, Westbank First Nation annually deposits ten percent (10%) of annual gross taxes into the "a cumulative capital projects fund", (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by a separate by-law;
4. Westbank First Nation deems it desirable and in the best interest of the community to proceed with rooftop, solar project of the "Sensisyusten House of Learning" located at 1900 Quail Lane, Westbank, BC on Tsinstikeptum Indian Reserve No.09 (the "Rooftop Solar Project"). The Rooftop Solar Project will be completed in accordance with a proposed estimated cost of Seventy Seven Thousand Dollars (\$77,000.00) (see **Schedule "A"**);
5. Funding for the Installation will be drawn from the Cumulative Fund, raised pursuant to Section 83(1) of the *Indian Act*.



NOW THEREFORE, the Council of Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the "Sensisyusten House of Learning Rooftop Solar Project Capital Expenditure By-law No. 18-TX-06".

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the community to proceed with the rooftop solar project in accordance with the schematics and plan attached (Schedule A).
3. Westbank First Nation hereby approves the expenditure of not more than Seventy Seven Thousand Dollars (\$77,000.00) on the rooftop solar project, to be drawn from the Cumulative Fund.
4. Westbank First Nation authorization of this capital expenditure includes all external expenditures related to the project including architects, designers, consultants, engineers, contractors, permits, and suppliers of all related goods and materials, but will not include any allocation of Westbank First Nation internal costs, overhead, or implicit interest.
5. Any of the project funds not expended on the "Sensisyusten House of Learning Rooftop Solar Project" or incidental costs related thereto will be reimbursed to the Cumulative Fund.



EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indigenous Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled Sensisysten House of Learning Rooftop Solar Project Capital Expenditure By-law No. 18-TX-06", being read for the first, second and third and final time by the Council of Westbank First Nation held at duly convened meetings.

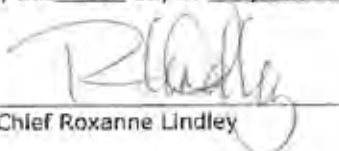
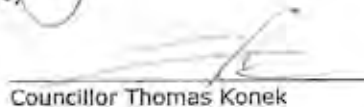
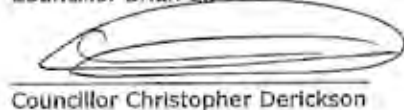
1st Reading

Kelowna, British Columbia, this 27th day of August 2018.

2nd Reading Exempt from second reading as per section 60.9 of Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law.

3rd Reading

Kelowna, British Columbia, this 10th day of September, 2018.


Chief Roxanne Lindley
Councillor Brian Eli
Councillor Thomas Konek
Councillor Christopher Derickson
Councillor Fernando Alexander



SCHEDULE "A"

**Sensisyusten House of Learning Rooftop Solar Project
Capital Expenditure By-law No. 18-TX-06**

COST SUMMARY

ITEM	AMOUNT	YEAR OF EXPENDITURE
Rooftop Solar Project	\$ 77,000	Tax Revenue 2018
	40,000	OSR 2018
Contingency	\$ 33,000	2018
<u>TOTAL</u>	<u>\$150,000</u>	



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 24th day of September 2018.

- **Westbank First Nation
Capital Expenditure By-law No. 18-TX-07**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**WESTBANK FIRST NATION
SPLAND ROAD AND KEEFE CREEK DRAINAGE IMPROVEMENTS
CAPITAL EXPENDITURE BYLAW NO. 18-TX-07**

TO AUTHORIZE THE EXPENDITURE OF A MAXIMUM OF EIGHTY THOUSAND DOLLARS (\$80,000.00) FROM MONEY RAISED PURSUANT TO SECTION 83(1) OF THE *INDIAN ACT*, FOR THE PURPOSE OF ROAD AND DRAINAGE IMPROVEMENTS AT SPLAND AND KEEFE CREEK, WESTBANK BC, WITHIN THE TSINSTIKEPTUM INDIAN RESERVE NO.10.

WHEREAS:

1. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");
2. Pursuant to the Westbank First Nation Expenditure By-law, 1995, amended by By-law 97-TX-03 (the "**Expenditure By-law**"), Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;
3. In accordance with section 12(3)(l) of the Taxation By-Law, Westbank First Nation annually deposits ten percent (10%) of annual gross taxes into the "a cumulative capital projects fund", (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by a separate by-law;
4. Westbank First Nation deems it desirable and in the best interest of the community to proceed with road and drainage improvements" located at Spland and Keefe Creek, Westbank, BC on Tsinstikeptum Indian Reserve No.10 (the "Road and Drainage Improvements"). The Road and Drainage improvements will be completed in accordance with a proposed estimated cost of Eighty Thousand Dollars (\$80,000.00) (see **Schedule "A"**);
5. Funding for the Installation will be drawn from the Cumulative Fund, raised pursuant to Section 83(1) of the *Indian Act*.



NOW THEREFORE, the Council of Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the "Spland Road and Keefe Creek Drainage Improvements Capital Expenditure By-law No. 18-TX-07".

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the community to proceed with the road and drainage improvements in accordance with the schematics and plan attached (Schedule A).
3. Westbank First Nation hereby approves the expenditure of not more than Eighty Thousand Dollars (\$80,000.00) on the road, drainage improvements to be drawn from the Cumulative Fund.
4. Westbank First Nation authorization of this capital expenditure includes all external expenditures related to the project including architects, designers, consultants, engineers, contractors, permits, and suppliers of all related goods and materials, but will not include any allocation of Westbank First Nation internal costs, overhead, or implicit interest.
5. Any of the project funds not expended on the "Spland Road and Keefe Creek Drainage Improvements Project" or incidental costs related thereto will be reimbursed to the Cumulative Fund.



EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indigenous Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled Splan Road and Keefe Creek Drainage Improvements Capital Expenditure By-law No. 18-TX-07", being read for the first, second and third and final time by the Council of Westbank First Nation held at duly convened meetings.

1st Reading

Kelowna, British Columbia, this 10th day of September 2018.

2nd Reading Exempt from second reading as per section 60.9 of Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law.

3rd Reading

Kelowna, British Columbia, this 24th day of September, 2018.

Chief Roxanne Lindley

Councillor Brian Eli

Councillor Thomas Konek

Councillor Christopher Derickson

Councillor Fernanda Alexander



SCHEDULE "A"

**Spland Road Keefe Creek Drainage Improvements
Capital Expenditure By-law No. 18-TX-07**

COST SUMMARY

ITEM	AMOUNT	YEAR OF EXPENDITURE
Road and Drainage Improvements	\$ 72,000	2018
Contingency	\$ 8,000	2018
<u>TOTAL</u>	<u>\$80,000</u>	



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 22nd day of October 2018.

- **Westbank First Nation
Capital Expenditure By-law No. 18-TX-08**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**WESTBANK FIRST NATION
IR NO.09 RIDGE ESTATES DRIVE PHASE XVIII SIDEWALK PROJECT
CAPITAL EXPENDITURE BY-LAW NO. 18-TX-08**

TO AUTHORIZE THE EXPENDITURE OF A MAXIMUM OF FOUR HUNDRED AND TWENTY FIVE THOUSAND DOLLARS (\$425,000.00) FROM MONEY RAISED PURSUANT TO SECTION 83(1) OF THE *INDIAN ACT*, FOR THE PURPOSE OF SIDEWALK, STREET LIGHTING, STORM WATER SYSTEM, WITHIN THE TSINSTIKEPTUM INDIAN RESERVE NO.09.

WHEREAS:

1. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");
2. Pursuant to the Westbank First Nation Expenditure By-law, 1995, amended by By-law 97-TX-03 (the "**Expenditure By-law**"), Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;
3. In accordance with section 12(3)(l) of the Taxation By-Law, Westbank First Nation annually deposits ten percent (10%) of annual gross taxes into the "a cumulative capital projects fund", (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by a separate by-law;
4. Westbank First Nation deems it desirable and in the best interest of the community to proceed with sidewalk, street lighting and storm water system improvements, on Tsinstikeptum Indian Reserve No.09 (the "Sidewalk, Street Lighting and Storm Water System Improvements"). The Sidewalk, Street Lighting and Storm Water System improvements will be completed in accordance with a proposed estimated cost of Four Hundred and Twenty Five Thousand Dollars (\$425,000.00) (see **Schedule "A"**);
5. Funding for the Installation will be drawn from the Cumulative Fund, raised pursuant to Section 83(1) of the *Indian Act*.



NOW THEREFORE, the Council of Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the "Ridge Estate Drive Phase XVIII Sidewalk Improvements Capital Expenditure By-law No. 18-TX-08".

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the community to proceed with the sidewalk, street lighting and storm water system improvements in accordance with the schematics and plan attached (Schedule A).
3. Westbank First Nation hereby approves the expenditure of not more than Four Hundred and Twenty Five Thousand Dollars (\$425,000.00) on the sidewalk, Street lighting and Storm Water System improvements to be drawn from the Cumulative Fund.
4. Westbank First Nation authorization of this capital expenditure includes all external expenditures related to the project including architects, designers, consultants, engineers, contractors, permits, and suppliers of all related goods and materials, but will not include any allocation of Westbank First Nation internal costs, overhead, or implicit interest.
5. Any of the project funds not expended on the Ridge Estates Drive Phase XVIII Sidewalk Project" or incidental costs related thereto will be reimbursed to the Cumulative Fund.



EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indigenous Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled Ridge Estates Drive Phase XVIII Sidewalk Capital Expenditure By-law No. 18-TX-08", being read for the first, second and third and final time by the Council of Westbank First Nation held at duly convened meetings.

1st Reading

Kelowna, British Columbia, this 24th day of September 2018.

2nd Reading Exempt from second reading as per section 60.9 of Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law.

3rd Reading

Kelowna, British Columbia, this 22th day of October, 2018.



Chief Roxanne Lindley

Councillor Brian Eli

Councillor Thomas Konek

Councillor Christopher Derickson

Councillor Fernanda Alexander



SCHEDULE "A"

**Ridge Estates Drive Phase XVIII Sidewalk Project
Capital Expenditure By-law No. 18-TX-08**

COST SUMMARY

ITEM	AMOUNT	YEAR OF EXPENDITURE
General Construction Costs	\$ 610,000.00	2018/2019
Inspection	40,000.00	
Design	30,000.00	
Contingency	\$ 170,000.00	2018/2019
Total Cost	<u>\$850,000.00</u>	WFN, LGS IR #09 RD DCC
(50%) of total cost	<u>\$425,000.00</u>	WFN, LGS



Ministre des Relations Couronne-Autochtones
et des Affaires du Nord



Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Westbank First Nation, in the Province of British Columbia, at
a meeting held on the 12th day of March 2018.

- **Westbank First Nation
Expenditure By-law Annual Budget 2018**

Dated at Ottawa, Ontario, this 28 day of June 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



WESTBANK FIRST NATION

By-law No. 18-TX-01

BY-LAW TO AMEND THE WESTBANK FIRST NATION TAXATION EXPENDITURE BY-Law, 1995, PASSED BY CHIEF AND COUNCIL THE 6TH DAY OF JUNE 1995 AND BY THE MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT ON THE 24TH DAY OF OCTOBER 1995.

WHEREAS:

The *Westbank First Nation Expenditure By-law, 1995* was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to *Westbank First Nation Property Assessment and Taxation* enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS:

Pursuant to Section 3.2 of the *Westbank First Nation Taxation Expenditure By-law 1995*, on or before June 30 of each Fiscal Year, the Westbank First Nation Council will prepare the Annual Budget and will, by by-law, add the Annual Budget as a schedule to the enacted Expenditure By-law; and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

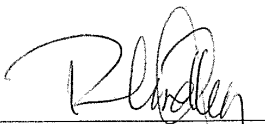
The Westbank First Nation Council enacts the following amending By-law.

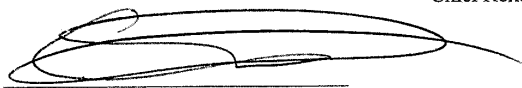
Short Title

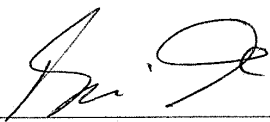
This amending by-law may be cited as the "*Expenditure By-law Annual Budget 2018*".

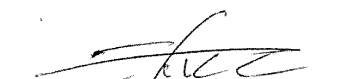
1. That the following Schedule Expenditure By-law Annual Budget 2018 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*;

PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia on this 12th day of March 2018.


Chief Roxanne Lindley


Councillor Christopher Derickson


Councillor Brian Eli


Councillor Thomas Konek


Councillor Fernanda Alexander



WESTBANK FIRST NATION - PROPERTY TAXATION				PROVISIONAL BUDGET 2018 - 2019	
		2018 (19)		INCREASE /	COMMENTS
				CHANGE	
Line	REVENUE				
1	Taxation Revenue	14,509,042	5.2%		INCREASED ASSESSMENTS 2.8% & AVERAGE RATES OF 1.4% TO 1.5%
2	Penalties & Interest	122,000	-18.7%		REDUCED REVENUES FROM PENALTIES AND INT
3	Interest Earned on Bank Operating	50,000	0.0%		
4	Misc. Revenue	37,000	-2.6%		
5	Total Revenue	14,718,042	4.9%		
6					
7	Local Improvement Charge Bylaw 05-TX-03	138,601	-17.0%		REDUCED DUE TO CAPITAL FUND OF FOR LANDSIDE & CAMPBELL RD
8	Capital Projects Fund (LIC Bylaw 05-TX-03)	-138,601	-17.0%		REDUCED DUE TO CAPITAL FUND OF FOR LANDSIDE & CAMPBELL RD
9	EXPENDITURES				
10	WFN Home Owner Grants	1,800,000	5.9%		INCREASE TO REFLECT ACTUAL TAKE UP OF FUND
11					
12	General Government Services:				
13	Board of Review	29,800	1.0%		STABLE BUDGET
14	Ptax Administration	467,071	2.1%		STABLE COSTS, EXPENDITURES INCREASED SLIGHTLY
15	Finance	794,074	4.0%		INFLATIONARY INCREASE IN COSTS AND NEW SOFTWARE
16	WFN General Administration	1,656,815	1.2%		GENERAL ADMIN COSTS HAVE BEEN REDUCED
17	Museum	207,561	30.4%		INCREASED COSTS DUE TO NEW STAFF, AND NEWER VENUE
18	Legislative	653,442	7.7%		SALARY INCREASES COUNCIL, SECRETARIES
19	Intergovernmental Affairs	436,009	2.7%		BUDGET USING MORE THAN BUDGET
20	Advisory Council	63,000	-14.6%		ELECTION COSTS REDUCED
21	Community Services	115,000	12.2%		SUPPORT OF COMMUNITY SERVICES, INCLUDING COMMUNITY COUNCIL
22	Allowance for appeals	200,000	0.0%		NO CHANGE IN EXPENDITURE
23	Total General Government Services	4,622,772	3.8%		RELATIVELY STABLE COSTS / INFLATIONARY ONLY
24					
25	Protective Services				
26	Westside Fire Protection	1,748,411	12.8%		COST INCREASES DUE TO INCREASED RATES AND NEWER EQUIPMENT
27	Law Enforcement	409,036	33.0%		STAFF STANDSTILL AND OVERSIGHT, PLUS NEW POLICE PLANNING
28	Law Development	58,997	0.0%		LAW REVIEW AND DEVELOPMENT, NO CHANGE IN BUDGET
29	Residential Tenancy	69,862	48.5%		INCREASED ACTIVITY, P/T SALARY
30	Total Protective Services	2,286,406	16.4%		INCREASED ACTIVITY, P/T SALARY
31					
32	Recreation Services				
33	Parks & Recreation, and Youth	665,995	5.1%		NEW VARS, ENHANCED PROGRAMS, USING CURRENT SELF-RELIANT FUNDS
34	Total Recreation Services	665,995	5.1%		
35					
36	Collections for other Governments				
37	BCAA	150,000	-6.3%		NEW BCAA CONTRACT, ANTICIPATED SLIGHTLY REDUCED COST
38	Municipal Service Agmt. RDCO	591,548	-2.2%		REDUCED PER RELATIVE AGREEMENTS VS HELIXINA
39	BC Transit Agreement	390,000	2.6%		STABLE COSTS
40	Municipal Service Agmt. WEST KELOWNA	418,936	2.2%		STABLE COSTS, NEW STAFF AT BELL CREEK
41	Tourism Westside	5,000	0.0%		PROVIDOR FOR PARATOURISM SERVICES, UNDER REVIEW
42	Library Services	394,811	9.5%		BASED ON NEW POPULATION FIGURES FROM 2016 CENSUS
43	Total Collections for other Governments	1,950,295	1.8%		
44					
45	Community Development Services				
46	Asset Management Software	15,000	0.0%		SOFTWARE UPGRADE REQUIRED
47	Planning and Development	564,566	2.7%		NO CHANGE IN EXPENDITURE, LOCAL TECHNICAL PLANNING AND DEVELOPMENT
48	Public Works, Garage	948,623	-1.0%		NO CHANGE IN EXPENDITURE, LOCAL TECHNICAL PLANNING AND DEVELOPMENT
49	Total Community Development Services	1,528,189	0.4%		
50					
51	Fiscal Services				
52	Gallagher's Canyon reserve	10,000	0.0%		APPROX 5% ANNUAL INCREASE (0.0%)
53	Stabilization Fund	-346,971	-61.3%		10% FROM STABILIZATION FUND TO BALANCE, REDUCED PER COUNCILMAN
54	Capital Projects Fund	1,450,904	7.5%		10% ANNUAL INCREASE
55	Contingency Fund	725,452	-46.3%		5% CONTRIBUTION, BOTH PROVIDED BY FUND
56	Total Fiscal Services	1,839,385	1.4%		
57					
58	Environmental Health Services:				
59	Environmental Health & Emergency	25,000	0.0%		ENVIRONMENTAL HEALTH, EMERGENCY, OR CONTINGENCY
60	Total Environmental Health Services	25,000	0.0%		
61	Total Expenses / Change	14,718,042	4.9%		
62	Less interest and other revenues	-209,000	-12%		
63	TOTAL TAX REQUISITION	14,509,042	5.2%		



Ministre des Relations Couronne-Autochtones
et des Affaires du Nord



Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Westbank First Nation, in the Province of British Columbia, at
a meeting held on the 26th day of March 2018.

- **Westbank First Nation
Tax Rate Schedule Amending By-law 2018**

Dated at Ottawa, Ontario, this 28th day of June 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



WESTBANK FIRST NATION

By-law No. 18-TX-02

WHEREAS:

The Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve lands of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve; and

WHEREAS:

Pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

WHEREAS:

Those rates prescribed by the Chief and Council are set out in schedules to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

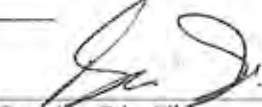
The Westbank First Nation Council enacts the following amending by-law;

Short Title

This amending by-law may be cited as the "Tax Rate Schedule Amending By-law 2018".

1. That the following Schedule II - Tax Rate Schedule 2018 shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council on December 11, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the Council Westbank First Nation at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia on this 26th day of March 2018.

 Councillor Christopher Derickson	 Chief Roxanne Lindley	 Councillor Brian Eli
 Councillor Thomas Konek		 Councillor Fernanda Alexander



2018 TAX RATE SCHEDULE

By-law No. 18-TX-02
For the Taxation Year 2018

SCHEDULE "II"

Property Classes Within Each Taxation District
(Section 18.1(4))

Column 1 Name of Taxation District	Column 2 Reserves Comprising Taxation District	Column 3 Property Classes	Column 4 Tax Rates for the Taxation Year 2018
Taxation District Westbank First Nation.	The reserve lands of the Westbank First Nation. IR#9; IR #10 and IR#12	1. Residential 2. Utilities 3. Unmanaged Forest Land 4. Major Industry 5. Light Industry 6. Business & Other 7. Managed Forest Land 8. Recreational Property/ Non-profit Organization	5.5574 45.5086 N/A N/A 21.3159 14.9882 N/A 10.5050



Manitoba



**BY-LAW NO. 2004-01
of the Fisher River Cree Nation Band**

A By-Law to Prohibit Illegal Drugs

- WHEREAS:** the Fisher River Cree Nation has and continues to exercise an inherent right to self-government;
- WHEREAS:** in addition to their inherent right of self-government, Fisher River Cree Nation has authority under the Indian Act to make By-laws;
- WHEREAS:** the use, possession and selling of illegal drugs on the Fisher River Cree Nation is causing misery and turmoil amongst the people of Fisher River Cree Nation and is a major cause of social concerns and problems in the community;
- WHEREAS:** the Fisher River Cree Nation considers it necessary to undertake measures for the protection and safety of the community and residents of Fisher River Cree Nation (the “Objective”);
- WHEREAS:** the Council of the Fisher River Cree Nation are desirous of declaring in effect a prohibition against the use, sale and possession of illegal drugs on the Fisher River Cree Nation (subject to exceptions provided herein);
- WHEREAS:** Subsection 85.1(1)(a) and (c) on the Indian Act authorizes the Council of the Fisher River Cree Nation to make such a By-law;
- WHEREAS:** a majority of the electors of the Fisher River Cree Nation who attended a special meeting of the Fisher River Cree Nation on May 13th, 2004 called by the Council of the Fisher River Cree Nation on April 29th, 2004 for the purpose of considering the contents of this by-law, assented to the contents of this By-law;
- WHEREAS:** this by-law was amended on May 31, 2018;

NOW THEREFORE, it is hereby enacted pursuant to Section 85.1 of the Indian Act:

1.00 TITLE

- 1.01 This by-law may be cited as the Fisher River Cree Nation Illegal Drug By-Law

2.00 INTERPRETATION

- 2.01 In this By-Law,



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- a) “*Fisher River Cree Nation*” means the Fisher River Cree Nation Band;
- b) “*Lands*” means all of those lands defined as a “Reserve” within the meaning of the Indian Act, R.S.C. 1985, c-15, and set apart for the use and benefit of the Fisher River Cree Nation Band;
- c) “*Illegal Drugs*” means those drugs and substances prohibited or controlled under the Controlled Drugs and Substances Act, S.C. 1996, C. 19;
- d) “*Council*” means the Chief and Council of the Fisher River Cree Nation.

3.00 PROHIBITIONS

- 3.01 No person shall sell, barter, supply or manufacture an illegal drug on the Lands.
- 3.02 No person shall use or be in possession of an illegal drug on the Lands.
- 3.03 No person shall harbour an individual who has been removed or banished pursuant to this By-Law.

4.00 EXPECTATIONS

- 4.01 No person contravenes Section 3.00 of this By-law where illegal drugs are possessed, used or intended to be used solely for medical purposes upon prescription by a medical doctor in accordance with the Controlled Drugs and Substances Act, S.C. 1996, C. 19 and the Marijuana Medical Access Regulations, S.O.R. 2001/227.

5.00 ENFORCEMENT

- 5.01 Every person who fails or refuses to comply with a provision of this By-law commits an offence.

6.00 PENALTY

- 6.01 Every person who commits an offence under this By-Law is liable on summary conviction:
 - a) in the case of an offence under paragraph 3.01 of this By-law, to a fine of not more than \$1,000.00 or to imprisonment of a term not exceeding six months, or to both;



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- b) in the case of an offence arising out of paragraph 3.02 of this By-law, to a fine of not more than \$100.00 or to imprisonment of a term not exceeding three months, or to both.
 - c) in the case of an offence arising out of paragraph 3.03 of this By-law, to a fine of not more than \$100.00 or to imprisonment of a term not exceeding three months, or to both.
- 6.02 In addition to the above penalties, every person who commits an offence under the By-Law may also be subject to the following sanctions:
- a) termination of employment with the Fisher River Cree Nation;
 - b) termination or denial of assistance of any kind, including but not limited to social assistance, economic and educational support;
 - c) denial of housing on the Lands;
 - d) removal of names from the housing list;
 - e) eviction from housing on the Lands;
 - f) publication of the names of offenders;
 - g) refusal by the Fisher River Cree Nation and its affiliated or related companies and their agencies to do business with such persons; and
 - h) removal or banishment from the Lands.

7.00 BAND COUNCIL RESOLUTIONS

- 7.01 The Council may make Band Council Resolutions respecting any matter that the Council considers necessary or advisable to meet or further the Objectives of this By-Law.

8.00 DRUG TESTING

- 8.01 In furtherance of the Objective of this By-Law, Fisher River Cree Nation may engage in drug testing practices for its employees in certain circumstances, pursuant to the Fisher River Cree Nation Illegal Drug Policy for Employees.



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9.00 PROCEDURE

- 9.01 All sanctions provided for under section 6.02 shall be imposed pursuant to any rules, guidelines, contracts, or other procedures that govern the corresponding service or relationship.
- 9.02 In applying section 9.01 to corresponding procedural provisions, attention should be paid to the severity of the offence, including whether it falls under section 3.01 or 3.02. As an example and for greater certainty, sanctions under section 6.02(a) for an offence under section 3.02 shall be carried out in accordance with the procedures outlined in section IX of the Fisher River Cree Nation Illegal Drug Policy for Employees. In contrast, an offence under section 3.01 shall be interpreted as cause for immediate termination pursuant to the terms of an employee's contract.
- 9.03 Any person who has been removed or banished from the Lands pursuant to section 6.02(h) has an automatic right to appeal that decision.
- a) That person must notify the Appeal Committee of their intention to appeal the banishment decision within twenty (20) days of the decision having been communicated to the banished individual.
 - b) Within fifteen (15) days of notice of the appeal being provided to Appeal Committee, a hearing must be held at which the banished individual shall have the opportunity to plead their case. In doing so, the banished individual shall have the opportunity to present evidence relevant to the decision that is being appealed.
 - c) In making their decision on appeal, the Appeal Committee shall take into account the following factors:
 - i. The nature and severity of the offence, including whether it was an offence under section 3.01, 3.02 or 3.03 of this By-Law;
 - ii. Any attempts made by the individual at rehabilitation, at making reparations, or otherwise attempting to repair any harm already done or preventing future harm;
 - iii. The connection of the individual to the community and its members, including whether the individual has any dependents for whom their removal from the community could be detrimental;
 - iv. The extent to which banishment in the specific case contributes to the objective of this type of sanction, specifically whether banishment of the individual would be in the best interests of the safety and protection of the community;



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- v. Any other consideration that the Appeal Committee deems relevant.
 - d) The Appeal Committee shall communicate their decision on the appeal within ten (10) days of the hearing date.
 - e) Decisions made by the Appeal Committee are final.
 - f) All hearings conducted by the Appeal Committee shall be open to the public.
- 9.04 The Appeal Committee shall be constituted of five (5) members as follows:
- a) The Chief and Council shall appoint one (1) member to the Appeal Committee from each of the following groups:
 - i. One elder;
 - ii. One youth;
 - iii. One community member;
 - iv. One member of council;
 - v. One lawyer or individual with an education in law.
 - b) Whenever an Appeal Committee member has a conflict of interest in a matter coming before the Appeal Committee, the affected person shall fully disclose the nature of the interest and withdraw from adjudicating on the matter.
- 9.05 Banishment pursuant to section 6.02(h) shall take effect upon the expiry of thirty (30) days after notice of the decision has been communicated to the affected individual. However, if the individual has appealed the decision, an additional ten (10) days shall be provided after notice of the decision on appeal has been communicated to the individual, prior to the banishment taking effect.
- 9.06 Individuals who have been banished pursuant to section 6.02(h) may apply to the Appeal Committee to have the banishment lifted after five (5) years. Applications shall outline the reasons why the Appeal Committee ought to overturn this decision, including why the individual is no longer a threat to re-offend and further jeopardize the safety and security of the community.
- 9.07 The Appeal Committee may use their discretion in providing conditions on individuals who have been banished pursuant to section 6.02(h) including allowing the banished individual to temporarily re-enter the lands in specified circumstances such as a funeral, or any other circumstance they see fit.



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10.00 MISCELLANEOUS

10.01 Should a court determine that a provision of this By-Law is invalid for any reason, the provision shall be severed from the By-Law and the validity of the rest of this By-Law shall not be affected.

10.02 This By-Law comes into force on the day of enactment.

9.03 The provisions of this By-Law apply to all Lands of the Fisher River Cree Nation.

9.04 Nothing in this By-Law shall derogate or abrogate from existing Indigenous Aboriginal or inherent Treaty Rights.

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Fisher River Cree Nation this 10th day of July, 2018.

Voting in favour of the By-Law are the following members of the Council:


Chief David Crata, CM


Councillor Darrell Thaddeus


Councillor Carl Cochrane


Councillor Vince Crata


Councillor Shirley Anne Cochrane

Being the majority of those members of the Council of the Fisher River Cree Nation present at the aforesaid meeting of the Council.

The quorum of the Council is 3 members.

The number of members of the Council present at the meeting:



**KEESECKOOWENIN FIRST NATION
REDUCED-SPEED SCHOOL ZONE BY-LAW NO. 2017-09**

BACKGROUND

BEING A BY-LAW OF THE KEESECKOOWENIN FIRST NATION TO REGULATE AND ESTABLISH A REDUCED-SPEED SCHOOL ZONE AREA ON A DESIGNATED PROVINCIAL HIGHWAY.

WHEREAS: The Chief and Council of the Keeseekoowenin First Nation is empowered to make such a By-law, and any matter ancillary thereto pursuant to paragraphs 81 (1) (p), (q) and (r) of *The Indian Act*; and

WHEREAS: Section 98.1 of *The Highway Traffic Act* authorizes any local governments including First Nation Band Councils to pass a By-law establishing reduced maximum permitted speed for vehicles being driven on a highway within a school zone within the geographic boundaries of a First Nation; and

AND WHEREAS: The Keeseekoowenin First Nation deems it advisable and in the best interests of the First Nation to establish a reduced-speed school zone with a reduced maximum speed for vehicles.

NOW THEREFORE: The Chief and Council of Keeseekoowenin First Nation enacts as a By-law the following:

1. SHORT TITLE

THAT This By-Law may be called the “Reduced-Speed School Zone By-Law”.

2. INTERPRETATION

THAT for the purposes of this By-law, “highway”, “reduced-speed school zone”, “school”, “school property”, “traffic control device”, and “vehicle” have the same meaning as set out in *The Highway Traffic Act* and the *Reduced-Speed School Zone* may be amended from time to time.

3. REDUCED-SPEED SCHOOL ZONE

THAT the maximum speed limit for vehicles traveling along a portion of highway described herein within 100 metres along the highway in either direction beyond the school property line is 30km/hour between 7:00 a.m. and 5:00 p.m. Monday to Friday from September 1 through to and including June 30.

<i>HIGHWAY</i>	<i>SCHOOL</i>
Provincial Highway #354	Keeseekoowenin Elementary School, Building Unit #2001 Keeseekoowenin First Nation

4. TRAFFIC CONTROL DEVICES

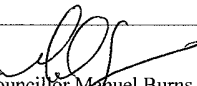
THAT the Keeseekoowenin First Nation shall identify the reduced-speed school zone with traffic control devices that comply with Reduced-Speed School Zones.



**KEESECKOOWENIN FIRST NATION
REDUCED-SPEED SCHOOL ZONE BY-LAW NO. 2017-09**

THIS BY-LAW IS HEREBY DONE AND PASSED by the Chief and Council of Keeseekoowenin assembled at the Keeseekoowenin First Nation office this 2 day of November, 2017.

Voting in favour of the By-law are the following members of the Chief and Council:

Chief Norman Bone	
 Councillor Barry Bone	 Councillor Manuel Burns
 Councillor Allison McKay	 Councillor Robyn Nabess

The quorum of the Council is 3 members. The number of members of the Council present at the meeting: 4





BY-LAW NO. 2018-001
of the Waywayseecappo First Nation
A By-law for Curfew

WHEREAS the Council of Waywayseecappo First Nation desires to establish a By-law establishing a curfew for children residing or visiting on Reserve;

AND WHEREAS the Council of Waywayseecappo First Nation is empowered to make such By-law, and any matter ancillary thereto pursuant to paragraphs 81(1) (c), (d), (q) and (r) of the *Indian Act*, R.S.C. c. I-5,

AND WHEREAS it is considered necessary for the benefit, comfort and safety of the inhabitants of the Waywayseecappo First Nation Reserve to regulate the time after which children shall not be in a public place at night without proper guardianship on the Reserve;

AND WHEREAS a curfew by-law will assist parents and legal guardians in exercising their authority over their children to keep children safe from harm; and

AND WHEREAS the Waywayseecappo First Nation Council is committed to preserving a community quality of life which emphasizes individual safety and well-being as well as the protection from harm of public and private property;

NOW THEREFORE the Council of Waywayseecappo First Nation hereby makes the following By-law:

Short Title

1.1 This By-law may be cited as the "Waywayseecappo First Nation Curfew By-law".

Interpretation

2.1 In this By-law,

"*Accompanied by a Parent or Guardian*" means within eyesight of the parent or guardian.

"*Band*" means the Waywayseecappo First Nation;

"*Child*" means a person who is under the age of sixteen (16) years;



"*Council*" means the Chief and Council of the Waywayseecappo First Nation;

"*Curfew Period*" means the period of time between 10:00 p.m. one day and 6:00 a.m. the following day.

"*Emergency*" means an unforeseen combination of circumstances or the resulting event that requires immediate action. This includes but is not limited to a fire, natural disaster, a motor vehicle collision, or any situation that is beyond the control of anyone and requiring immediate action to prevent injury or death.

"*By-Law Enforcement Officer*" means a person appointed by the Waywayseecappo First Nation authorized to enforce the provisions of this By-Law.

"*Parent*" means the biological parent, adoptive parent, or guardian of a Child;

"*Public Place*" means any place to which the public have or are permitted to have access to including, but not limited to, roads, land, public buildings or facilities, or any private property which the public has access to.

"*Reserve*" means the Waywayseecappo First Nation Indian Reserve and any other reserve lands under the authority of Council.

"*Violation Notice*" means a notice in a form approved by the Council setting out information of violation of this By-Law.

General

- 3.1 No Child shall be in a Public Place during the Curfew Period unless accompanied by a Parent or guardian.
- 3.2 No Parent shall permit or allow any Child who is in his or her custody, care or control, to be in a Public Place during the Curfew Period unless that Child is accompanied by a Parent.
- 3.3 Notwithstanding anything contained herein, it shall not be a violation of this By-Law for a Child to be in a Public Place during the Curfew Period when:
 - (a) involved in an Emergency as defined in this By-Law or within the definition of Emergency as established by a Peace Officer.
 - (b) in a motor vehicle travelling from one point directly returning home without any detour;



(c) acting in the interests of the band or an employer or voluntary organization or while directly returning home, without detour, as soon as reasonably practicable, from an organized band, public, school, religious, sporting, or cultural event, or any other recreational activity, as determined by a By-Law Enforcement Officer, which has been supervised by at least one (1) adult.

Administration

- 4.1 The Council may appoint a person to act as the By-Law Enforcement Officer as the Council deems necessary.
- 4.2 The By-Law Enforcement Officer is authorized and directed to carry out the provisions set out in this By-law.
- 4.3 The Council may from time to time enter into agreement with a person, a Company or an authorized agent of any corporation, society, governmental body or other organization to:
- a) Carry out the provisions set in this By-law;
 - b) Enforce the provisions set in this By-law;
- 4.4 The Council may, by resolution, establish a charge or fees payable in respect of any matter administered under this By-law.
- 4.5 The Council shall have the final decision-making authority on the enforcement of violations under this By-Law.

Defence

- 5.1 It is a defence to a violation under section 3.2 of this By-law if a Parent establishes to the satisfaction of Council that he or she:
- (a) was exercising reasonable supervision over the Child at the time the Child was found to be in violation of the provisions of this By-Law; and



(b) made reasonable efforts in good faith to prevent or discourage the Child from breaching the provisions of this By-Law.

5.2 The onus of establishing a defence under section 5.1 rests with the Parent.

5.3 In determining whether a Parent exercised reasonable supervision over a Child or made reasonable efforts to prevent or discourage the Child violating the provisions of this By-Law, Council may consider:

- (a) the circumstances of the Parent(s);
- (b) the age of the Child;
- (c) the prior conduct of the Child;
- (d) the physical or mental capacity of the Child;
- (e) any psychological or other medical disorders of the Child;
- (f) whether the Parent was responsible for the care and control of the Child at the time when the Child engaged in the violation of the provisions of this By-Law;
- (g) if the Child was temporarily out of the care and control of the Parent when the Child engaged in the activity that resulted in the violation of the By-Law, whether the Parent made reasonable arrangements for the supervision of the Child in the temporary location;
- (h) whether the Parent has sought to improve his or her parenting skills by attending parenting courses or otherwise;
- (i) the number of past violations of this By-Law;
- (j) any other matter that Council considers relevant to the determination.

Penalty

6.1 Enforcement of this By-Law relating to the issuance of Violation Notices lies within the discretion of the By-Law Enforcement Officer.



- 6.2** Notwithstanding any provision of this By-Law, a Child who violates this By-Law will not receive a monetary penalty.
- 6.3** Where a Child is found to be in contravention of this By-Law, a By-Law Enforcement Officer may:
- (a) advise the Child to go directly to his or her home;
 - (b) take the Child to his or her home and deliver the Child into the care of the Child's Parent(s);
 - (c) phone the Child's Parent(s) and request that the Parent(s) attend at a mutually agreed upon location to receive the Child into the care of the Parent(s).
- 6.4** A By-Law Enforcement Officer is hereby authorized to issue a Violation Notice to any Parent whose Child has contravened any provision of this By-Law.
- 6.5** A Violation Notice may be issued to such person:
- (a) either personally, or
 - (b) by mailing a copy to such person at his or her last known post office address.
- 6.6** The Violation Notice shall be in a form approved by the Council and shall state:
- (a) the name of the Child and the Child's Parent(s);
 - (b) the offence;
 - (c) the appropriate penalty for the offence as set out in this By-Law;
 - (d) that the penalty shall be paid within thirty (30) days of the issuance of the Violation Notice;
 - (e) any other information as may be required by the Council.
- 6.7** Where a contravention of this By-Law is of a continuing nature, further Violation Notices may be issued by a By-Law Enforcement Officer,



provided that no more than one Violation Notice shall be issued for each day that the contravention continues.

- 6.8** Upon being served with a Violation Notice, the person who is named on the Violation Notice may, during regular office hours, voluntarily pay the penalty as stated below to the band office during regular office hours, and upon payment as so provided, that person shall not be liable to prosecution of the offence.

(a) 1st Offence – Warning

(b) 2nd Offence - \$ 50.00

(c) 3rd Offence - \$100.00

(d) After the 3rd Offence if there are any other reoccurrences the penalty will double to \$200.00.

(e) Where a person is issued five (5) or more Violation Notices within a six (6) month period, Council may prosecute the violator to the maximum allowable penalty under section 6.9 of this By-Law.

- 6.9** Any person who contravenes this By-Law is guilty of an offence and is liable on summary conviction to a fine not exceeding \$1,000.00 or to imprisonment for a term not exceeding thirty (30) days, or to both.

- 6.10** A By-Law Enforcement Officer may notify West Regent Child and Family Services of any Parent whose Child has contravened any provision of this By-Law if they deem it is in the best interests of the Child.

General

- 7.1** Words within this By-Law importing the male gender include the female gender and vice versa, and words importing the singular number include the plural number and vice versa.

- 7.2** This By-Law shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

- 7.3** Head notes, marginal notes and provision headings form no part of this By-Law but shall be construed as being inserted for convenience of reference only.



- 7.4 A finding by a court of competent jurisdiction that a section or provision of this By-law is *ultra vires*, void or invalid, shall not affect or bear upon the validity or invalidity of any other section or part of this By-Law, or this By-Law as a whole.
- 7.5 Where a provision of this By-Law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.
- 7.6 Any section of this By-Law, including any schedules, may be amended from time to time by a By-Law adopted by Council and approved in accordance with the *Indian Act*.

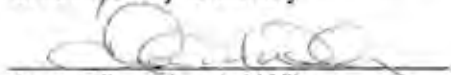
Coming Into Force

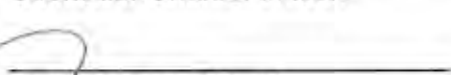
- 8.1 This By-Law shall come into force upon it being first published pursuant to subsection 86(1) of the *Indian Act*.
- 8.2 All previous By-Laws establishing a curfew for children residing or visiting on Reserve are hereby revoked and are of no force or effect.

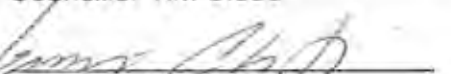
THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Waywayseecappo First Nation this 6th day of September, 2018.

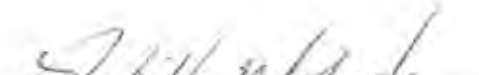
Voting in favour of the by-law are the following members of the Council:

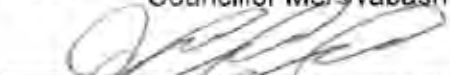

Chief Murray Clearsky

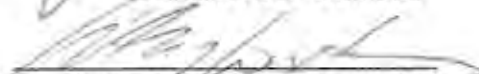

Councillor Chantel Wilson


Councillor Tim Cloud


Councillor Travis Cloud


Councillor Mel Wabash


Councillor Joe Gambler


Councillor Anthony Longclaws

being the majority of those members of the Band Council of the Waywayseecappo First Nation present at the aforesaid meeting of the council.

The quorum of the Band Council is three members.

Number of members of the Band Council present at the meeting:



**BY-LAW NO. 2018-004
of the Waywayseecappo First Nation**

**A By-Law for the Prevention of
Disorderly Conduct**

WHEREAS the Council of Waywayseecappo First Nation desires to make a By-Law governing the prevention of Disorderly Conduct, with respect to any matter arising out of or ancillary to the exercise of powers under section 81 of the *Indian Act*, R.S.C. c. I-5, and for the imposition of a penalty for a violation thereof;

AND WHEREAS the Council of Waywayseecappo First Nation is empowered to make such By-Law pursuant to paragraphs 81(1)(d), (q) and (r) of the *Indian Act*;

AND WHEREAS it is considered to be expedient and necessary for the benefit, comfort and safety of the inhabitants of the Waywayseecappo First Nation Indian Reserve to provide for the prevention of Disorderly Conduct on the reserve;

NOW THEREFORE the Council of Waywayseecappo First Nation hereby makes the following By-Law:

Short Title

1. This By-Law may be cited as the "Waywayseecappo First Nation Disorderly Conduct By-Law".

Interpretation

2. In this By-Law,

"*Band*" means the Waywayseecappo First Nation;

"*Council*" means the Chief and Council of the Waywayseecappo First Nation;

"*Disorderly Conduct*" means any act or behaviour, including

- (a) fighting;
- (b) making or causing unreasonable noise;
- (c) using abusive language;
- (d) using offensive or indecent gestures or displays;



-2-

- (e) being drunk or impaired;
- (f) loitering;
- (g) exposing, firing or discharging any gun, pistol or other firearm, or using or threatening to use any other article as a weapon; or
- (h) interfering in any manner with the orderly conduct of commercial, administrative, educational, recreational, health care, religious or ceremonial activities on the Reserve, that disrupts public order on the reserve, scandalizes the community, or causes public inconvenience, annoyance or alarm;

"Officer" means any police officer, Community Safety Officer, police constable or other person charged with the duty to preserve and maintain the public peace, and a By-Law officer or any other person appointed by the Council for the purpose of maintaining law and order on the reserve;

"Person" includes a corporation;

"Reserve" means Waywayseecappo First Nation Reserve and any other reserve lands under the authority of Council.

Disorderly Conduct

3. (1) Everyone who commits an act of Disorderly Conduct is guilty of an offence.
- (2) An Officer may order any person who is engaging in any Disorderly Conduct to stop such conduct immediately.

Enforcement

4. (1) Where a person who has been ordered to stop engaging in Disorderly Conduct, fails or refuses to comply with the order, an Officer may take such reasonable measures as are necessary to stop the Disorderly Conduct.
- (2) A person who fails or refuses to comply with an order made under subsection 3(2), or who resists or interferes with an Officer acting under subsection 4(1), commits an offence.



-3-

Penalty

5. A person who commits an offence under this By-Law is liable on summary conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding thirty days, or to both.

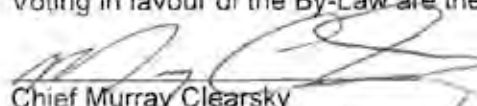
Coming Into Force

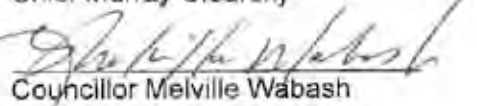
6. This By-Law shall come into force upon it being first published pursuant to subsection 86(1) of the *Indian Act*.

7. All previous By-Laws governing the prevention of Disorderly Conduct on the Reserve are hereby revoked and are of no force or effect.

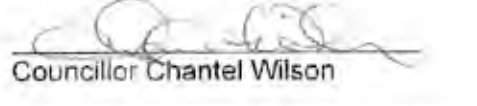
THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Waywayseecappo First Nation this 6th day of September, 2018.

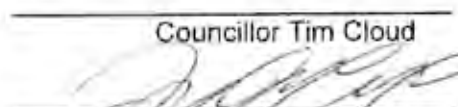
Voting in favour of the By-Law are the following members of the Council:


Chief Murray Clearsky

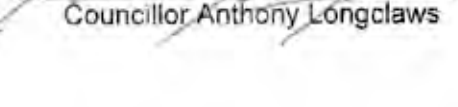

Councillor Melville Wabash


Councillor Travis Cloud


Councillor Chantel Wilson


Councillor Tim Cloud


Councillor Joe Gambler


Councillor Anthony Longclaws

Being the majority of those members of the Council of the Waywayseecappo First Nation present at the aforesaid meeting of the Council.

The quorum of the Council is three (3) members.

The number of members of the Council present at the meeting:



BY-LAW NO. 2018-002
of the Waywayseecappo First Nation

A By-Law for the Prohibition of Littering

WHEREAS the Council of Waywayseecappo First Nation desires to make a By-Law for the prohibition of littering, with respect to any matter arising out of or ancillary to the exercise of powers under section 81 of the *Indian Act*, R.S.C. c. I-5 and for the imposition of a penalty for a violation thereof;

AND WHEREAS the Council of Waywayseecappo First Nation is empowered to make such By-Law pursuant to paragraphs 81(1)(a),(d),(q) and (r) of the *Indian Act*;

AND WHEREAS it is considered to be expedient and necessary for the health of the inhabitants, the prevention of diseases and nuisances and for the overall appearance of the Reserve to provide for the prohibition of littering on the Reserve;

NOW THEREFORE the Council of Waywayseecappo First Nation hereby makes the following By-Law:

Short Title

1. This By-Law may be cited as the "Littering By-Law".

Interpretation

2. In this By-Law,

"*Band*" means the Waywayseecappo First Nation;

"*Community Safety Officer*" means any person appointed by Council or contracted by Council from time to time for the purpose of administering, applying and enforcing this By-Law, and includes any Special or Band Constable, assistant or any person appointed by Council to assist in carrying out the provisions herein;

"*Council*" means the Chief and Council of the Waywayseecappo First Nation;

"*Litter*" includes any material left or abandoned in a place other than a receptacle approved by the Council for receiving such material and "littering" has a corresponding meaning.



-3-

"Reserve" means the reserve lands of the Waywayseecappo First Nation and includes the Waywayseecappo First Nation Reserve and any other reserve lands under the authority of Council.

Littering Prohibited

3. No person shall abandon any material in a place, manner, receptacle or wrapping such that it is reasonably likely that the material will become Litter.
4. A person transporting Litter through the Reserve shall ensure that the Litter is properly secured to prevent loss during transportation.

Enforcement

5. Every person who fails or refuses to comply with a provision of this By-Law commits an offence.
6. The Community Safety Officer is authorized and directed to carry out the provisions set out in this By-Law.

Penalty

7. A person who commits an offence under this By-Law is liable on summary conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding thirty days, or to both.

Coming Into Force

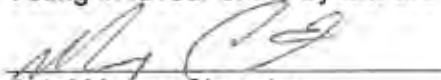
8. This By-Law shall come into force upon it being first published pursuant to subsection 86(1) of the *Indian Act*.
9. All previous By-Laws prohibiting littering on reserve are hereby revoked and are of no force or effect.

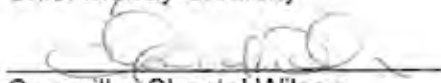


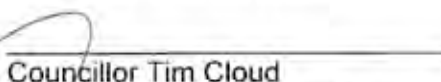
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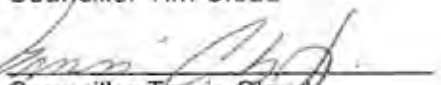
THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Waywayseecappo First Nation this 6th day of September, 2018.

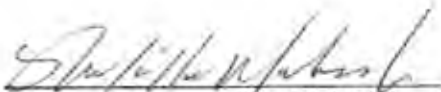
Voting in favour of the by-law are the following members of the Council:

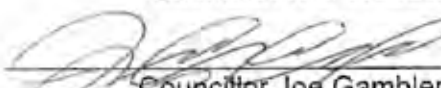

Chief Murray Clearsky

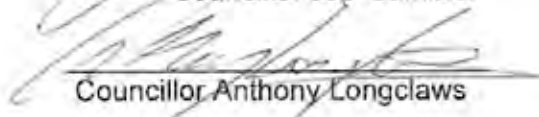

Councillor Chantel Wilson


Councillor Tim Cloud


Councillor Travis Cloud


Councillor Mel Wabash


Councillor Joe Gambler


Councillor Anthony Longclaws

being the majority of those members of the Band Council of the Waywayseecappo First Nation present at the aforesaid meeting of the council.

The quorum of the Band Council is three members.

Number of members of the Band Council present at the meeting:



BY-LAW NO. 2018-007
of the Waywayseecappo First Nation

A By-Law for the Prevention of Noise

WHEREAS the Council of the Waywayseecappo First Nation desires to make a By-Law governing the prevention of noise, with respect to any matter arising out of or ancillary to the exercise of powers under section 81 of the *Indian Act*, R.S.C., 1985, c. I-5 and for the imposition of a penalty for a violation thereof;

AND WHEREAS the Council of the Waywayseecappo First Nation is empowered to make such By-Law pursuant to paragraphs 81(1)(d), (q) and (r) of the *Indian Act*;

AND WHEREAS it is considered to be expedient and necessary for the benefit, comfort and safety of the inhabitants of the Waywayseecappo First Nation to provide for the prevention of noise on the reserve;

NOW THEREFORE the Council of the Waywayseecappo First Nation hereby makes the following By-Law:

Short Title

1. This By-Law may be cited as the *“Waywayseecappo First Nation Noise Control By-Law.”*

Interpretation

2. In this By-Law,

“band” means the Waywayseecappo First Nation;

“Community Safety Officer” means any person appointed by Council or contracted by Council from time to time for the purpose of administering, applying and enforcing this By-Law, and includes any Special or Band Constable, assistant or any person appointed by Council to assist in carrying out the provisions herein;

“construction” includes erection, alteration, repair, dismantling, demolition, structural maintenance, painting, moving, land clearing, earth moving, grading, excavating, the laying of pipe and conduit whether above or below ground level, street and highway building, concreting, equipment installation and alteration and the structural installation of construction components and materials in any form or for any purpose, and includes any work in connection therewith;



“*construction equipment*” means any equipment or device designed and intended for use in construction or material handling, including but not limited to, air compressors, pile drivers, pneumatic or hydraulic tools, bulldozers, tractors, excavators, trenchers, cranes, derricks, loaders, scrapers, pavers, generators, off-highway haulers or trucks, ditchers, compactors and rollers, pumps, concrete mixers, graders or other material handling equipment;

“*conveyance*” includes a vehicle and any other device employed to transport a person or persons or goods from place to place but does not include any such device or vehicle if operated only within the premises of a person;

“*Council*” means the Chief and Council of the Waywayseecappo First Nation;

“*motor vehicle*” includes an automobile, motorcycle, and any other vehicle propelled or driven otherwise than by muscular power; but does not include the cars of electric or steam railways, or other motor vehicles running only upon rails, or a motorized snow vehicle, traction engine, farm tractor, self-propelled implement of husbandry or road-building machine within the meaning of the *Highway Traffic Act*, C.C.S.M. c. H60;

“*noise*” means unwanted sound that materially impairs the use and enjoyment of a person's property, or that prejudicially affects a person's health, comfort or convenience or the public health, safety or welfare of the reserve community, but does not include a sound to the extent it is unavoidably necessary for carrying on any business or other means of livelihood authorized by the Council;

“*point of reception*” means any point on the premises of a person where sound or vibration originating from other than those premises is received;

“*person*” includes a corporation;

“*reserve*” means the reserves of the Waywayseecappo First Nation and includes the Waywayseecappo First Nation Reserve and any other reserve lands under the authority of Council.

Zones

3. All lands within the geographic limit of the reserve of Waywayseecappo First Nation shall be considered as the area affected by this By-Law.



General prohibitions

4. No person shall emit or cause or permit the emission of sound resulting from an act listed herein, and which sound is clearly audible at a point of reception:
 - a) racing of any motorized conveyance other than in a racing event regulated by law;
 - b) the operation of a motor vehicle in such a way that the tires squeal;
 - c) the operation of any combustion engine or pneumatic device without an effective exhaust or intake muffling device in good working order and in constant operation;
 - d) the operation of vehicle or a vehicle with a trailer resulting in banging, clanking, squealing or other like sounds due to improperly secured load or equipment, or inadequate maintenance;
 - e) the operation of motor vehicle horn or other warning device except where required or authorized by law or in accordance with good safety practices;
 - f) the operation of any item of construction equipment within the reserve without effective muffling devices in good working order and in constant operation;
 - g) the lighting of any fireworks other than those for which a license has been issued.

Prohibitions by time and place

5. No person shall emit or cause or permit the emission of sound resulting from any act listed in the attached "Table 1" if clearly audible at a point of reception located within the reserve within the prohibited time as shown.

Exemption

6. Notwithstanding any other provision of this By-Law, it shall be lawful to emit or cause or permit the emission of sound or vibration in connection with emergency measures undertaken:



- a) for the immediate health, safety or welfare of the inhabitants or any of them; or
- b) for the preservation or restoration of property;

unless such sound or vibration is clearly of a longer duration or nature more disturbing, than is reasonably necessary for the accomplishment of such emergency purpose.

Grant of exemption by Council

- 7. Notwithstanding anything contained in this By-Law, any person may make application to Council to be granted an exemption from any of the provision of this By-Law with respect to any source of sound or vibration for which he might be prosecuted and Council may, by resolution, refuse to grant any exemption or may grant the exemption applied for or any exemption of lesser effect and any exemption granted shall specify the time period, not in excess of six months, during which it is effective and may contain such terms and conditions as Council sees fit.

Decision

- 8. In deciding whether to grant the exemption, Council shall give the applicant and any person opposed to the application an opportunity to be heard and may consider such other matters as it sees fit.

Reapplication

- 9. Where an application made under section 7 is refused, the Council is not required to consider any further application by that person for a period of one (1) year from the date of the refusal, unless the applicant can show that there has been a material change of circumstances.

Breach

- 10. Breach by the applicant of any of the terms or conditions of any exemption granted by Council shall render the exemption null and void.

Offence

- 11.1 Everyone who creates or causes a noise contrary to the provisions of this By-Law is guilty of an offence.



- 11.2 The Community Safety Officer may order any person who is causing or who threatens to cause a noise on the reserve to refrain from causing the noise or to abate the noise within such period as is reasonable in the circumstances.
- 11.3 In determining whether a period fixed under subsection (2) was reasonable in the circumstances, the Community Safety Officer shall take into account
- a) the nature and extent of the noise;
 - b) the methods available to abate the noise; and
 - c) the effect of the order on any business or means of livelihood of the person who is the subject of an order.

Enforcement

- 12.1 Where a person who has been ordered to refrain from causing a noise or to abate a noise within a specified period, fails or refuses to comply with the order, the Community Safety Officer may take such reasonable measures as are necessary to abate the noise.
- 12.2 A person who fails or refuses to comply with an order made under this By-Law or who resists or interferes with the Community Safety Officer acting under this By-Law, commits an offence.

Exception

13. Notwithstanding any other provision of this By-Law, Council may alter or suspend the prohibitions by time and prohibited periods listed in the attached "Table 1" on any designated day or days.

Penalty

14. A person who commits an offence under this By-Law is liable on summary conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding thirty days, or to both.

Coming Into Force

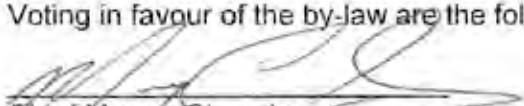
15. This By-Law shall come into force upon it being first published pursuant to subsection 86(1) of the *Indian Act*.

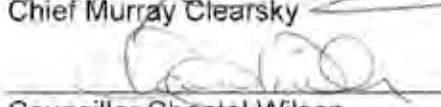


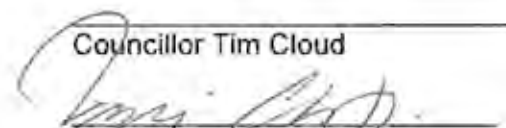
16. All previous By-Laws governing the prevention of noise are hereby revoked and are of no force or effect.

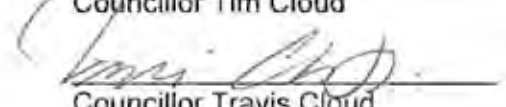
THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Waywayseecappo First Nation this 6th day of September, 2018.

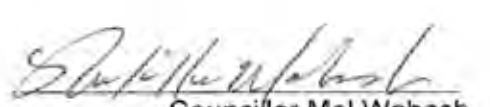
Voting in favour of the by-law are the following members of the Council:

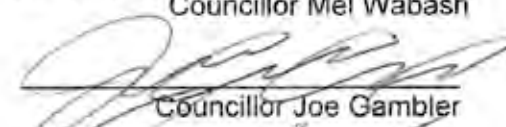

Chief Murray Clearsky

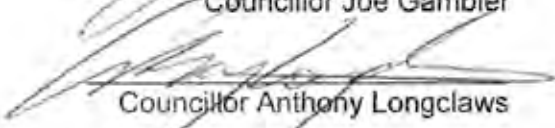

Councillor Chantel Wilson


Councillor Tim Cloud


Councillor Travis Cloud


Councillor Mel Wabash


Councillor Joe Gambler


Councillor Anthony Longclaws

being the majority of those members of the Band Council of the Waywayseecappo First Nation present at the aforesaid meeting of the council.

The quorum of the Band Council is three members.

Number of members of the Band Council present at the meeting:



<u>TABLE 1 - Prohibition by time</u>	Prohibited period
The detonation, without the permission of the Band Council, of fireworks or explosive devices not used in construction	At all times
The discharge of firearms	At all times
The operation of any electronic device or group of connected electronic devices incorporating one or more loudspeakers or other electro-mechanical transducers, and intended for the production, reproduction or amplification of sound	11 PM to 7 AM
The operation of any auditory signaling device, including but not limited to the ringing of bells, except for religious services, or gongs and the blowing of horns or sirens or whistles, or the production, reproduction or amplification of any similar sounds by electronic means, except where required or authorized by law or in accordance with good safety practices	11 PM to 7 AM
The operation of any motorized conveyance other than on a highway or other place intended for its operation	11 PM to 7 AM
Persistent barking, calling or whining or other similar noise making, if such noise persists for a period of time in excess of fifteen minutes, by any domestic pet or any other animal kept or used for any purpose other than agricultural	At all times
The operation of a commercial car wash with air drying equipment or any other type of car wash	11 PM to 7 AM
Yelling, shouting, hooting, whistling or singing	11 PM to 7 AM
All selling or advertising by shouting or outcry or amplified sound	7 PM to 8 AM
Loading, unloading, delivering, packing, unpacking, or otherwise handling any containers, products, materials, or refuse, whatsoever, unless necessary for the maintenance of essential services, or the moving of private household effects	11 PM to 6 AM
The operation of any equipment in connection with construction	11 PM to 7 AM
The operation or use of any tool for household purposes other than snow removal	11 PM to 7 AM
The operation of solid waste bulk lift or refuse compacting equipment	11 PM to 7 AM



**BY-LAW NO. 2018-006
of the Waywayseecappo First Nation**

**A By-Law for the Destruction and
Control of Noxious Weeds**

WHEREAS the Council of the Waywayseecappo First Nation desires to make a By-Law governing the destruction and control of noxious weeds;

AND WHEREAS the Council of the Waywayseecappo First Nation is empowered to make such By-Law pursuant to paragraphs 81(1)(j), (q) and (r) of the *Indian Act*, 1985, R.S.C. c. I-5;

AND WHEREAS it is considered necessary for the protection of the reserve lands of the Waywayseecappo First Nation to provide for the destruction and control of noxious weeds;

NOW THEREFORE the Council of the Waywayseecappo First Nation hereby makes the following By-Law:

Short Title

1.1 This By-Law may be cited as the "Waywayseecappo First Nation Noxious Weed By-Law".

Interpretation

2.1 In this By-Law,

"Band" means the Waywayseecappo First Nation;

"Community Safety Officer" means any person appointed by Council or contracted by Council from time to time for the purpose of administering, applying and enforcing this By-Law, and includes any Special or Band Constable, assistant or any person appointed by Council to assist in carrying out the provisions herein and means the Community Safety Officer appointed under section 5;

"Council" means the Chief and Council of the Waywayseecappo First Nation;



"*noxious weed*" means a plant that is designated as a noxious weed in Schedule A;

"*reserve*" means the reserves of the Waywayseecappo First Nation and includes the Waywayseecappo Indian Reserve and any other reserve lands under the authority of Council;

"*weed seed*" means the seed of a noxious weed.

Bringing or Placing Noxious Weeds

3.1 No person shall knowingly bring onto the reserve or place or permit to be placed on any part of the reserve any noxious weed or weed seed, or any material or thing containing a noxious weed or weed seed.

Duty to Destroy

4.1 Every person in possession of any land, building, storage unit, vehicle, equipment, tools, fodder or standing or harvested crop located on the reserve shall destroy all noxious weeds or weed seeds growing or located thereon or therein as often as is necessary to prevent the spread, growth, ripening or scattering of noxious weeds or weed seeds.

4.2 Noxious weeds shall be destroyed by means of

- (a) covering the plants with mulch or other substances that prevent the growth of the plants or the ripening of their seeds;
- (b) pulling or otherwise removing the plants from the soil;
- (c) cutting the roots or stalks of the plants before the seeds have developed sufficiently to ripen after the cutting;
- (d) ploughing or cultivating the soil on which the plants are growing; or
- (e) treating with a herbicide, approved under the relevant federal legislation relating to the regulation of herbicide use, that causes the plants to be destroyed or prevents the growth of the plants or the ripening of their seeds.

4.3 Weed seeds shall be destroyed by means of

- (a) removal to locations where the seeds are unable to germinate or, if germination takes place, where the noxious weeds are unable to grow to maturity;
- (b) composting;



- (c) use as silage or other form of fodder in which the weed seeds are consumed by animals;
- (d) grinding;
- (e) crushing; or
- (f) burning.

Community Safety Officer

- 5.1 The Council may contract with or appoint, one or more Community Safety Officers to administer and enforce this By-Law.
- 5.2 The Council may, in the resolution, provide for reasonable remuneration to be paid to a Community Safety Officer.

Powers of Community Safety Officer

- 6.1 For the purpose of searching for noxious weeds or weed seeds, a Community Safety Officer may, at any time between 9:00 a.m. and 6:00 p.m., enter upon any land or building, other than a dwelling house, and inspect the land or building, and any storage unit, vehicle, equipment, tools, fodder or standing or harvested crop found therein or thereon.

Obstruction of Community Safety Officer

- 7.1 No person shall hinder or obstruct a Community Safety Officer in the course of his/her duties, or furnish him with false information, or refuse to furnish him with information that he reasonably requests.

Destruction of Weeds

- 8.1 A Community Safety Officer who finds any noxious weed or weed seed in or on any land, building, storage unit, vehicle, equipment, tools, fodder or standing or harvested crop may order the person in possession thereof to destroy, at that person's expense, the noxious weed or weed seed found therein or thereon.
- 8.2 Where a Community Safety Officer finds any noxious weed or weed seed in or on any land, building, storage unit, vehicle, equipment, tools, fodder or standing or harvested crop of which no one is in apparent possession, the Community Safety Officer shall apply to the Council for authorization to destroy the noxious weed or weed seed at the expense of the Council.



- 8.3 An order made under subsection (1) shall be in the form set out in Schedule B and shall specify the time within which the noxious weed or weed seed shall be destroyed, but no order shall specify a time of less than seven days from the date of service of the order.
- 8.4 An order made under subsection (1) shall be served on the person to whom it is addressed
- (a) by delivering it personally to the person,
 - (b) by leaving it with a person apparently over the age of eighteen years at the dwelling place or place of business of the person to whom it is addressed,
 - (c) by sending it by registered mail to the last known address of the person to whom it is addressed, or
 - (d) if service cannot reasonably be effected under paragraph (a), (b) or (c), by posting it in the Band Council office.

Appeal

- 9.1 Any person who considers:
- (a) that the exemption under section 11 applies; or
 - (b) that the cost to him of destroying a noxious weed or weed seed would significantly outweigh any benefit to the Band or to another resident of the reserve that would be derived from such destruction; may, within five days after service of the order upon him, appeal the order, or any requirement of the order, by filing a notice of appeal with the Council.
- 9.2 A notice of appeal shall be in writing and set out
- (a) the name and address of the appellant,
 - (b) a copy of the order in respect of which the appeal is being taken,
 - (c) the grounds for appeal.
- 9.3 Where a notice of appeal has been filed, the appellant is not required to comply with the order appealed pending the determination of the appeal.
- 9.4 Within fifteen days after receipt of the notice of appeal, the Council shall hear the appeal.
- 9.5 At the hearing of the appeal, the Council shall provide the appellant and the Community Safety Officer with an opportunity to present evidence and to make oral and written submissions.



- 9.6 Within ten days after hearing the appeal, the Council shall confirm, revoke or vary the order appealed from, and the decision shall incorporate written reasons for the decision.
- 9.7 The Council shall send a copy of its decision to the appellant and to the Community Safety Officer.

Failure to Comply with Order

- 10.1 Where an order made under subsection 8(1) is not complied with, a Community Safety Officer may, at the expense of the person to whom the order was addressed and subject to subsection 9(3), cause the noxious weed or weed seed to be destroyed in any manner set out in subsection 4(2) or (3) that is efficient and consistent with good agricultural practice, and at a cost that is reasonable in the circumstances.
- 10.2 A Community Safety Officer, or anyone authorized by a Community Safety Officer, may enter in or on any land, building, storage unit or vehicle to carry out the destruction of any noxious weed or weed seed pursuant to subsection (1).
- 10.3 A Community Safety Officer shall keep a record of the expenses incurred in the discharge of his duties under subsection (1), and shall serve a statement thereof, together with a notice demanding payment, on the person who has failed to comply with the order made under subsection 8(1), whereupon the amount demanded shall become a debt owing to the Council.
- 10.4 Service under subsection (3) shall be effected in a manner referred to in subsection 8(4).

Exemption

- 11.1 Sections 3, 4 and 8 do not apply to noxious weeds or weed seeds that are so far distant from any place used for agricultural or horticultural purposes that the noxious weeds or weed seeds can have no material effect on the agricultural or horticultural use of such place.

Offence and Penalty

- 12.1 A person who violates section 3 or 7, or who fails to comply with an order made under subsection 8(1), commits an offence and is liable on summary



conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding thirty days, or to both.

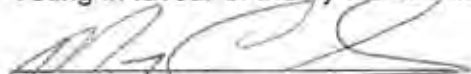
Coming Into Force

13.1 This By-Law shall come into force upon it being first published pursuant to subsection 86(1) of the *Indian Act*.

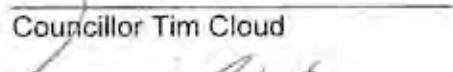
13.2 All previous By-Laws governing the destruction and control of noxious weeds are hereby revoked and are of no force or effect.

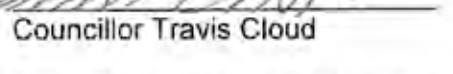
THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Waywayseecappo First Nation this 6th day of September, 2018.

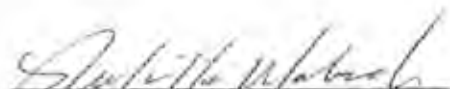
Voting in favour of the by-law are the following members of the Council:

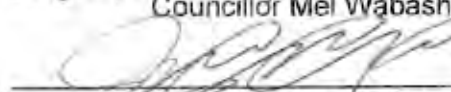

Chief Murray Clearsky

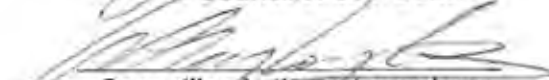

Councillor Chantel Wilson


Councillor Tim Cloud


Councillor Travis Cloud


Councillor Mel Wabash


Councillor Joe Gambler


Councillor Anthony Longclaws

being the majority of those members of the Band Council of the Waywayseecappo First Nation present at the aforesaid meeting of the council.

The quorum of the Band Council is three members.

Number of members of the Band Council present at the meeting:



SCHEDULE A
NOXIOUS WEEDS

<u>Item</u>	<u>Common Name</u>	<u>Scientific Name</u>
1	Barberry, common	Berberis vulgaris L.
2	Buckthorn, European	Rhamnus cathartica L.
3	Carrot, wild	Daucus carota L.
4	Colt's-foot	Tussilago farfara L.
5	Dodder spp.	Cuscuta spp.
6	Goat's-beard spp.	Tragopogon spp.
7	Hemlock, poison	Conium maculatum L.
8	Johnson grass	Sorghum halepense (L.) Pers.
9	Knapweed spp.	Centaurea spp.
10	Milkweed spp.	Asclepias spp.
11	Poison-ivy	Rhus radicans L.
12	Proso millet, black-seeded	Panicum miliaceum L. (black-seeded biotype)
13	Ragweed spp.	Ambrosia spp.
14	Rocket, yellow	Barbarea spp.
15	Sow-thistle, annual, perennial	Sonchus spp.
16	Spurge, Cypress	Euphorbia cyparissias L.
17	Spurge, leafy	Euphorbia esula L. (Complex)
18	Thistle, bull	Cirsium vulgare (Savi) Tenore
19	Thistle, Canada	Cirsium arvense (L.) Scop.
20	Thistle, nodding, spp.	Carduus spp.
21	Thistle, Russian	Salsola pestifer A. Nels.
22	Thistle, Scotch	Onopordum acanthium L.
23	Vetchling, tuberous	Lathyrus tuberosus L.

NOTE:

- (i) "A. Nels" is an abbreviation for Aven Nelson;
- (ii) "L." is an abbreviation for Linnaeus;
- (iii) "Pers." is an abbreviation for Persoon;
- (iv) "Scop." is an abbreviation for Scopoli; and
- (v) "spp." is an abbreviation for species.



SCHEDULE B

ORDER TO DESTROY NOXIOUS WEEDS OR WEED SEEDS

TO _____
Name of Person

Address

Under By-Law No. _____ of the Waywayseecappo First Nation, A By-Law for the Destruction and Control of Noxious Weeds, you are hereby ordered to destroy the noxious weeds and weed seeds described as follows:

_____ (name of noxious weeds or weed seeds)

located at _____

not later than ____ (number not less than seven) days from the date of service of this order.

Dated at _____ this ____ day of _____, 20__.

Signature of Community Safety Officer

Note

Pursuant to subsection 9(1) of this By-Law being a By-Law for the Destruction and Control of Noxious Weeds, a person who is served with an order to destroy noxious weeds or weed seeds may, within five days after service of the order, appeal the order or any requirement contained in it by filing a notice of appeal with the Council.



BYLAW NO. 2018-003
of the Wawayseecappo First Nation
A Bylaw for the Prevention of
Open Air Burning Material

WHEREAS the Council of Waywayseecappo First Nation desires to make a Bylaw governing the prevention of Open Air Burning Material, with respect to any matter arising out of or ancillary to the exercise of powers under section 81 of the *Indian Act*, R.S.C. c. I-5, and for the imposition of a penalty for a violation thereof;

WHEREAS the Council of Waywayseecappo First Nation is empowered to make such Bylaw pursuant to paragraphs 81(1)(d), (q) and (r) of the *Indian Act*;

AND WHEREAS it is considered to be expedient and necessary for the benefit, comfort and safety of the inhabitants of the Waywayseecappo First Nation Indian Reserve to provide for the prevention of Open Air Burning on the reserve;

NOW THEREFORE the Council of Waywayseecappo First Nation hereby makes the following Bylaw:

Short Title

- 1.1 This Bylaw shall be cited as the "Waywayseecappo First Nation Prevention of Open Air Burning Bylaw".
- 1.2 This Bylaw repeals all previous bylaws regarding Open Air Burning on Waywayseecappo Reserve Lands.

Interpretation

2. In this Bylaw:

"*Chief Fire Official*" means the Fire Chief of the Waywayseecappo First Nation or such employees of the Waywayseecappo First Nation who have been designated by the Fire Chief for the purpose of this Bylaw;



"*Council*" means the Chief and Council of the Waywayseecappo First Nation;

"*Fire*" means the burning or combustion of materials in the open air, but shall not include any fire entirely contained in an apparatus designed, constructed or manufactured for the purpose of barbecuing food for consumption.

"*Permit*" means a permit issued by the Fire Chief Official pursuant to the provision of this Bylaw in the form attached as Schedule "A" hereto;

"*Person*" includes a natural individual and their heirs, executors, administrators or other legally appointed representatives, a corporation, partnership or other form of business association.

"*Prohibited Material*" shall include industrial materials, such as automobile and truck bodies, tires, oil, grease, paint, cloth, rags, plastics, shingles, dry wall, insulation, painted or treated wood and other materials whose contents include any of the above, and shall include animal husbandry refuse, such as animal fecal deposits or manure and animal carcasses and shall include domestic waste such as food scraps, cloth, rags, clothing and household plastics and shall include flammable or combustible or accelerates;

"*Day Light Hours*" means the time period beginning one half hour before sunrise and ending one half hour after sunset;

"*Recreational Fire*" means a fire which burns within an area that is no greater than 0.6 metres (approx. 2 feet) in length by 0.6 metres (approx. 2 feet) in width by 0.6 metres (approx. 2 feet) in height, provided such fire is used for entertainment purposes, which may include cooking food;

"*Outdoor Fire Place*" shall include, but not be limited to, a steel box with screened in opening, clay fire pots, ceramic fire pots and acorn stoves. For the purpose of this bylaw

"*Outdoor fire Places*" shall be considered Open Air Burning;

"*Reserve*" means the Waywayseecappo Indian Reserves and any other reserve lands under the authority of Council.



Prevention of Open Air Burning Material

3. No person shall set a fire or allow a fire to burn except in accordance with the provisions of this Bylaw and all applicable Federal laws and regulations.
4. No person shall set a fire or allow a fire to burn except in accordance with the following provisions:
 - (a) no person shall set a fire unless it is contained in a manner that will control the spread of fire;
 - (b) no person shall set or maintain a fire involving prohibited materials;
 - (c) no person shall set or maintain a fire unless it is under constant watch and control from the time of ignition until it is completely extinguished;
 - (d) no person shall set or maintain a fire that burns within an area greater than 1.2 metres (approx. 4 feet) in length by 1.2 metres (approx. 4 feet) in width by 1.2 metres (approx. 4 feet) in height;
 - (e) no person shall set or maintain a recreational fire after 1:00 a.m.
 - (f) no person shall set or maintain a fire to burn, with the exception of a recreational fire, without obtaining a permit from the Chief Fire Official;
 - (g) no person shall set or maintain a fire to burn, at a distance of less than 7 metres (22.96 feet) from any building, structure, hedge, trees, fence or a combustible material of any kind;
 - (h) no person shall set or maintain a fire on any land or premises without the consent of the owner of such land or premises; and
 - (i) no person shall set or maintain a fire when the direction or intensity of the wind may cause any of the following:
 - (i) impaired or reduced visibility on any vehicular roadway;
 - (ii) excessive smoke odour of a degree or quality that may cause discomfort to persons in the immediate area of the fire; and
 - (iii) the spread of fire or transfer of products of combustion to other materials, and or premise.



5. Notwithstanding section 4(e) and section 8, a person who is actively involved in the farming of land, who wishes to set or maintain a fire for the purpose of disposal of vegetation of farm lands that is normal and incidental to farming purposes shall be issued a permit to cover the period of the proposed fire.
6. The Chief Fire Official shall be entitled to revoke or deny issuance of any permit for fires that in his/her opinion, would create a hazard of any type.
7. The provisions of this bylaw shall apply to all lands within the territory of the Waywayseecappo First Nation.
8. Any person who sets or maintains a fire without a permit, and any person that sets or maintains a fire that requires the response of the Waywayseecappo Fire Department or any other Fire Department to control the fire, shall be liable for all the expenses incurred by the Waywayseecappo Fire Department or other Fire Department(s), but not limited to, personnel, equipment, and apparatus costs.
9. No one permit shall be issued for a period exceeding three calendar days.

Burning Without a Permit

10. This regulation does not apply to:
 - (a) The burning of secured, dry garden refuse or brush, grass, weeds, cuttings and like materials resulting from the cleaning of gardens and lots may be burned in open air in small fires at times designated and advertised by the Fire Prevention Officer.
 - (b) Small confined fires used for cooking food in grills and barbecues;
 - (c) Necessary burning authorized by Band Administration.

Liability of Person in Charge of Fire

11. A person is liable for any expenses, damages or loss by the Waywayseecappo First Nation for fighting and extinguishing a fire that he or she has started, or a fire under his or her supervision.



Penalty

12. Every person who contravenes any provisions of this bylaw is guilty of an offence and liable upon summary conviction to a fine not exceeding one thousand dollars (\$1000.00) or imprisonment of a term not exceeding thirty days, or both fine and imprisonment.

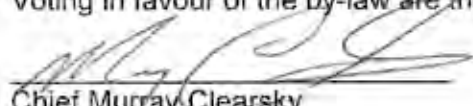
Coming Into Force

13. This Bylaw shall come into force upon it being first published pursuant to subsection 86(1) of the *Indian Act*.

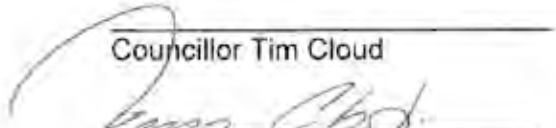
14. All previous By-Laws regulating open air burning are hereby revoked and are of no force or effect.

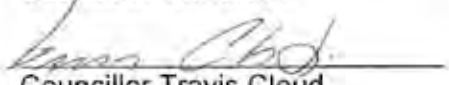
THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Waywayseecappo First Nation this 6th day of September, 2018.

Voting in favour of the by-law are the following members of the Council:

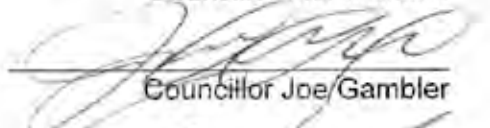

Chief Murray Clearsky


Councillor Chantel Wilson


Councillor Tim Cloud


Councillor Travis Cloud


Councillor Mel Wabash


Councillor Joe Gambler


Councillor Anthony Longclaws

being the majority of those members of the Band Council of the Waywayseecappo First Nation present at the aforesaid meeting of the council.

The quorum of the Band Council is three members.

Number of members of the Band Council present at the meeting:



**BY-LAW NO. 2018-008
of the Waywayseecappo First Nation**

A By-Law for Parental Accountability

WHEREAS the Council of Waywayseecappo First Nation desires to establish a By-Law ensuring that Parents are held reasonably accountable for the activities of their children in relation to Band property;

AND WHEREAS the Council of Waywayseecappo First Nation is empowered to make such By-Law, and any matter ancillary thereto pursuant to paragraphs 81(1) (c), (d), (q) and (r) of the *Indian Act*, R.S.C. c. I-5,

AND WHEREAS it is considered to be expedient and necessary for the benefit, comfort and safety of the inhabitants of the Waywayseecappo First Nation Reserve to provide for the assurance that Parents will be held reasonably accountable for the activities of their children in relation to the Band property on the Reserve;

NOW THEREFORE the Council of Waywayseecappo First Nation hereby makes the following By-Law:

Short Title

1.1 This By-Law may be cited as the "Waywayseecappo First Nation Parental Accountability By-Law".

Interpretation

2.1 In this By-Law,

"*Band*" means the Waywayseecappo First Nation;

"*Child*" means a person who is under the age of eighteen (18) years;

"*Council*" means the Chief and Council of the Waywayseecappo First Nation;

"*Parent*" means the biological parent, adoptive parent, or guardian of a Child;

"*Reserve*" means the Waywayseecappo First Nation Indian Reserves and any other reserve lands under the authority of Council.



Parent's Liability

- 3.1 Where property of the Band is damaged or destroyed by the deliberate or intentional act of a Child, the Child and the Child's parents are jointly and severally liable to the Band in respect of the act of the Child, and the Band may take action under this By-Law to recover the cost of damage to the Band property from the Child and the Child's Parents.

Proof of Damage

- 4.1 In an action under this By-Law, a certificate of decision regarding a conviction made under the Youth Criminal Justice Act (Canada) purporting to be signed by an officer of the court of record and showing that the Child has been found guilty of an offence in respect of the activity that caused damage to Band property is proof, in the absence of evidence to the contrary, that the Child was found guilty of an offence under that Act and that the Child caused damage to Band property.

Council's Decision

- 5.1 An action under this By-Law shall be decided upon by Council.

Defence

- 6.1 It is a defence to an action under this By-Law if the Parent establishes to the satisfaction of Council that he or she:
- (a) was exercising reasonable supervision over the Child at the time the Child engaged in the activity that caused the damage to Band property; and
 - (b) made reasonable efforts in good faith to prevent or discourage the Child from engaging in the kind of activity that resulted in the damage to Band property.
- 6.2 The onus of establishing a defence under section 6.1 rests with the Parent.
- 6.3 In determining whether a Parent exercised reasonable supervision over a Child or made reasonable efforts to prevent or discourage the Child from engaging in the kind of activity that resulted in the damage to Band property, Council may consider:
- (a) the age of the Child;



- (b) the prior conduct of the Child;
- (c) the potential danger of the activity;
- (d) the physical or mental capacity of the Child;
- (e) any psychological or other medical disorders of the Child;
- (f) whether the danger arising from the Child's conduct was reasonably foreseeable by the Parent;
- (g) whether the Parent was responsible for the care and control of the Child at the time when the Child engaged in the activity that resulted in the damage to Band property;
- (h) if the Child was temporarily out of the care and control of the Parent when the Child engaged in the activity that resulted in the damage to Band property, whether the Parent made reasonable arrangements for the supervision of the Child in the temporary location;
- (i) whether the Parent has sought to improve his or her parenting skills by attending parenting courses or otherwise;
- (j) whether the Parent has sought professional assistance for the Child designed to discourage activity of the kind that resulted in the damage to Band property; and
- (k) any other matter that Council considers relevant to the determination.

Damage Cost Assessments and Recovery

- 7.1 Council may determine an estimate of the cost to repair the damages to Band property and recommend how the cost should be recovered.
- 7.2 In determining the cost to repair the damages to Band property, Council may consider any amount ordered as restitution under the *Youth Criminal Justice Act* (Canada).
- 7.3 Council may order payment of the damages:
 - (a) to be made in full before a fixed date; or



- (b) to be made in installments by fixed dates, if Council considers that a lump sum payment is beyond the financial resources of the Parent or will otherwise impose an unreasonable financial burden on the Parent.

Penalty

- 8.1 A person who violates any provision of this By-Law is guilty of an offence and is liable on summary conviction to a fine not exceeding \$1,000.00 or to imprisonment for a term not exceeding thirty days, or to both.

General

- 9.1 Words within this By-Law importing the male gender include the female gender and vice versa, and words importing the singular number include the plural number and vice versa.
- 9.2 This By-Law shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
- 9.3 Head notes, marginal notes and provision headings form no part of this By-Law but shall be construed as being inserted for convenience of reference only.
- 9.4 A finding by a court of competent jurisdiction that a section or provision of this By-Law is *ultra vires*, void or invalid, shall not affect or bear upon the validity or invalidity of any other section or part of this By-Law, or this By-Law as a whole.
- 9.5 Where a provision of this By-Law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.
- 9.6 Any section of this By-Law, including any schedules, may be amended from time to time by a By-Law adopted by Council and approved in accordance with the *Indian Act*.

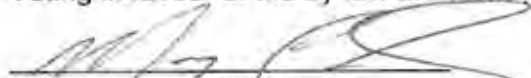
Coming Into Force

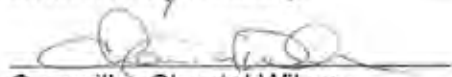
- 10.1 This By-Law shall come into force upon it being first published pursuant to subsection 86(1) of the *Indian Act*.
- 10.2 All previous By-Laws governing parental accountability on reserve are hereby revoked and are of no force or effect.

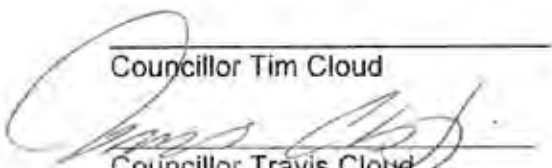


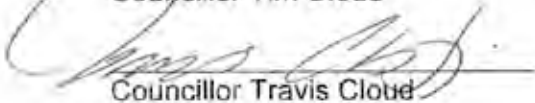
This By-Law is hereby made at a duly convened meeting of the Council of the Waywayseecappo First Nation this 6th day of September, 2018.

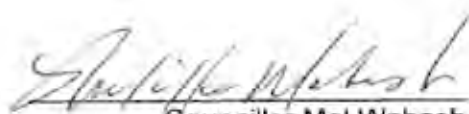
Voting in favour of the by-law are the following members of the Council:

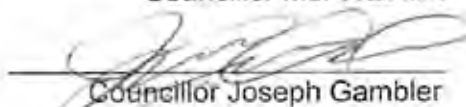

Chief Murray Clearsky

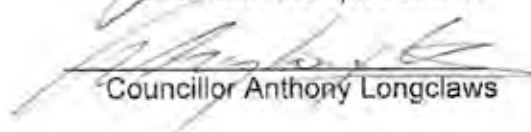

Councillor Chantel Wilson


Councillor Tim Cloud


Councillor Travis Cloud


Councillor Mel Wabash


Councillor Joseph Gambler


Councillor Anthony Longclaws

being the majority of those members of the Band Council of the Waywayseecappo First Nation present at the aforesaid meeting of the council.

The quorum of the Band Council is three members.

Number of members of the Band Council present at the meeting:



**BY-LAW NO. 2018-005
of the Waywayseecappo First Nation**

**Being a By-Law for the Removal and Punishment
of Persons Trespassing or Frequenting
the Reserve for Prohibited Purposes**

WHEREAS the Council of the Waywayseecappo First Nation desires to establish a By-Law to provide for the removal and punishment of persons trespassing on the reserve or frequenting the reserve for prohibited purposes;

AND WHEREAS the Council of the Waywayseecappo First Nation is empowered to make such By-Law, and any matter ancillary thereto pursuant to paragraphs 81(1)(p), (q) and (r) of the *Indian Act*, R.S.C. 1985, c. I-5;

AND WHEREAS it is deemed to be expedient and necessary, for the benefit, comfort and safety of the inhabitants of the Waywayseecappo First Nation reserve, to provide for the removal and punishment of persons trespassing on the reserve or frequenting the reserve for prohibited purposes;

NOW THEREFORE the Council of the Waywayseecappo First Nation hereby makes the following By-Law:

Short title

1. This By-Law may be cited as the "Waywayseecappo First Nation Removal of Trespassers By-Law".

Interpretation

2. In this By-Law,

"*Council*" means the Chief and Council of the Waywayseecappo First Nation;

"*officer*" means any police officer, Community Safety Officer, police constable, special constable or other person charged with the duty to preserve and maintain the public peace, and any person appointed or contracted by the Council for the purpose of maintaining law and order on the reserve;

"*reserve*" means the reserves of the Waywayseecappo First Nation and any other reserve lands under the authority of Council;



"trespass" means the entry onto, or the presence on, the reserve by a person without lawful justification.

Prohibited Purposes

3.1 Any person, other than a person referred to in subsection (2), who without authorization from the Council, conducts on the reserve any of the following activities including, but not limited to:

- a) hunting, fishing or trapping;
- b) hawking or peddling of wares or merchandise;
- c) loitering;
- d) soliciting financial assistance;
- e) disorderly conduct;
- f) Illegal or unauthorized activity

shall be deemed to be frequenting the reserve for a prohibited purpose.

3.2 Subsection (1) does not apply to:

- a) a person who is a lawful resident of the reserve; or
- b) a person who, pursuant to any duly enacted By-Law of the Waywayseecappo First Nation, holds a valid licence to conduct any activity referred to therein or is otherwise permitted to conduct that activity.

3.3 An officer may order any person who trespasses on the reserve or who frequents the reserve for a prohibited purpose to leave the reserve immediately.

3.4 Where a person who has been ordered to leave the reserve fails or refuses to do so, an officer may take such reasonable measures as may be necessary to remove the person from the reserve.

3.5 A person who fails or refuses to comply with an order made under subsection (1) to leave the reserve, or shall resist or interfere with an officer acting under subsection (2) commits an offence.



Penalty

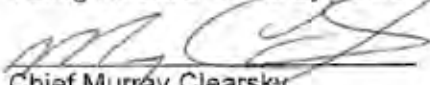
4. A person who violates any provision of this By-Law commits an offence and is liable on summary conviction to a fine not exceeding \$1,000.00 or to imprisonment for a term not exceeding thirty days, or to both.

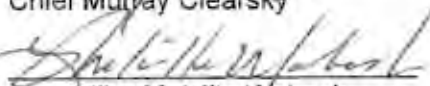
Coming into Force

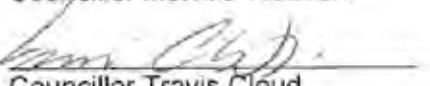
5. This By-Law shall come into force upon it being first published pursuant to subsection 86(1) of the *Indian Act*.
6. All previous By-Laws governing trespass on reserve are hereby revoked and are of no force or effect.

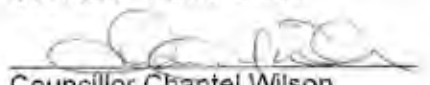
THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Waywayseecappo First Nation this 6th day of September, 2018.

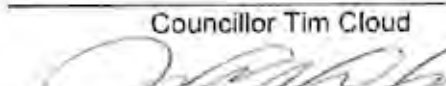
Voting in favour of the By-Law are the following members of the Council:

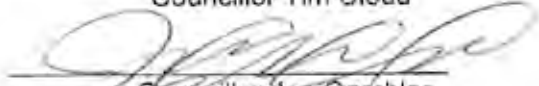

Chief Murray Clearsky

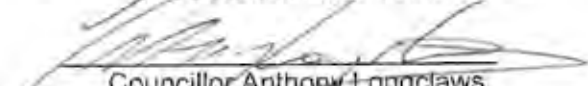

Councillor Melville Wabash


Councillor Travis Cloud


Councillor Chantel Wilson


Councillor Tim Cloud


Councillor Joe Gambler


Councillor Anthony Longclaws

Being the majority of those members of the Council of the Waywayseecappo First Nation present at the aforesaid meeting of the Council.

The quorum of the Council is three (3) members.

The number of members of the Council present at the meeting:



New Brunswick



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE,
pursuant to section 83 of the *Indian Act*, the following by-law made by
the Tobique First Nation, in the Province of New Brunswick, at a
meeting held on the 30th day of April 2018.

**Tobique First Nation
Business Licensing By-law, 2018**

Dated at Ottawa, Ontario, this *24* day of *August* 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**TOBIQUE FIRST NATION
BUSINESS LICENSING BY-LAW, 2018**

WHEREAS the Council of the Tobique First Nation desires to make a by-law for the licensing of businesses, callings, trades and occupations in the Reserve;

AND WHEREAS the Council of the Tobique First Nation, pursuant to paragraph 83(1)(a.1) of the *Indian Act*, R.S.C. 1985, c.I-5, may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for the licensing of businesses, callings, trades and occupations;

AND WHEREAS subsection 81(3) of the *Indian Act* allows for a Council to seek court action to constrain the contravention of any by-law;

AND WHEREAS paragraph 81(1)(c) of the *Indian Act* allows for a Council to enact by-laws for the observation of law and order on the Reserve:

AND WHEREAS paragraph 81(1)(r) of the *Indian Act* allows for Council to enact by-laws providing for the imposition on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both, for violation of a by-law made under section 81;

AND WHEREAS the Council of the Tobique First Nation deems that for the orderly conduct and administration of businesses, the observance of law and order, and for the health, welfare, safety and environment of the inhabitants in the Tobique Indian Reserve No. 20 to licence businesses, callings, trades and occupations;

AND WHEREAS the Tobique First Nation as an Aboriginal Nation occupying and governing its traditional territory prior to confederation has the inherent right to self-government, which inherent right is recognized by section 35 of the *Constitution Act, 1982*, and otherwise;

NOW THEREFORE the Council of the Tobique First Nation, hereby enacts the following by-law.

SHORT TITLE

1. This By-law may be cited as the *Tobique First Nation Business Licensing By-law, 2018*.

INTERPRETATION

2. In this By-law,
“business” means a calling, trade, occupation, employment or profession, vocation, commercial activity, or an enterprise that habitually occupies or engages the regular time, attention, labour and effort, of the licensee or person(s) for purposes of gain, benefit, advantage, livelihood or profit, or, in which the licensee or person(s) show(s) willingness to invest time and capital on future outcome;
“calling” means a business or profession as defined in this By-law;
“Council” means the Chief and Council of the Tobique First Nation;



- “Councillor” means the Councillor(s) of the Tobique First Nation;
- “Court” means the Court of Queen’s Bench of New Brunswick;
- “First Nation” means the Tobique First Nation;
- “licence” means a licence issued under this By-law;
- “licensee” means a person to whom a licence is issued under this By-law;
- “Licence Inspector” means a person(s) appointed under section 10 of this By-law;
- “member” means a member of the Tobique First Nation;
- “occupation” means a business or profession as defined in this By-law;
- “province” means New Brunswick;
- “person” includes not only an individual, but also a partnership, syndicate, association, corporation or the agent or trustee of a person;
- “profession” means a vocation, occupation or calling requiring special, usually advanced, education and skill, and as defined in this By-law;
- “Reserve” means the Tobique 20 Indian reserve set apart for the use and benefit of the Tobique First Nation;
- “trade” means a business as defined in section 2 of this By-law.

REQUIREMENT FOR LICENCE

3.(1) Subject to subsection (2), effective January 1, 2019, every person conducting or carrying on a business on the Reserve must hold a valid licence issued under this By-law.

(2) Where a business was located and operating lawfully on the Reserve immediately prior to January 1, 2019, that business will have until March 1, 2019, to obtain a licence further to this By-law and may continue to lawfully operate as previously without a licence until February 28, 2019, but no longer.

(3) Any person carrying on more than one business in the Reserve must obtain a separate business licence for each business, and where a business is conducted in or from more than one premise, the business conducted in or from each premise will be deemed a separate and distinct business and will require a separate licence.

(4) Every licence granted under this By-law is valid and permits the licensee to carry on the business in a lawful manner.

(5) The Licence Inspector may, upon providing at least 24 hours of notice, inspect the business premises of any licensee, at least once a year, or upon receipt of a complaint.

(6) The licensee or person in charge or control of the premises where the business is conducted must at all times keep the licence or licences prominently displayed in an area of the premises to which the public has access or in an area designated by the Licence Inspector. The licence may be in the form and content as set out in Schedule 1.



(7) The licensee must notify the Licence Inspector of any change in the mailing or business address, the type of business, the area of the premises, and, any substantial physical alteration to the premises in which the business is conducted, and upon the closing of the business, the licensee will surrender the licence to the Licence Inspector.

(8) When the Licence Inspector becomes aware of a previously unlicensed business operating on the Reserve in apparent contravention of subsection (1), the Licence Inspector shall without delay serve upon the licensee a Notice of Business Closure as set out in Schedule 8. Service of the Notice of Business Closure shall be effected as provided for in subsection 13(2).

LICENCE APPLICATION

4.(1) Every person who wishes to conduct a business in the Reserve must apply for a licence in writing in the form provided in Schedule 3 to the Licence Inspector, and must disclose all information and documentation required by Schedule 3.

(2) Every person applying for a licence under this By-law to operate a business that is governed or requires registration by any federal statute, or self-regulating professional body, must supply proof of his or her qualifications and of the qualifications of the employees to carry on such a business, and this must accompany Schedule 3.

(3) Where the applicant is a corporation or a partnership, proof of incorporation or proof of partnership must be provided with the completed Schedule 3.

(4) In the event of a proposed transfer of the business for which a licence has been issued from one location on the Reserve to another location on the Reserve, the Licence Inspector will permit the transfer of the licence from one premise to another provided

- (a) the licensee has completed an application in Schedule 3;
- (b) the licensee has paid the fee under subsection 6(3) of this By-law; and
- (c) the proposed business premises comply with the terms of this By-law.

(5) In the event of a sale of the business for which a licence has been issued, the Licence Inspector will permit an assignment of the licence to the purchaser of the business, provided

- (a) the proposed assignee has completed an application in Schedule 3;
- (b) the proposed assignee has paid the fee under subsection 6(4) of this By-law; and
- (c) the proposed assignee meets the provisions of this By-law to carry on the business for which the licence was originally issued.

LICENCES AND RENEWALS

5.(1) A licence is granted for a one (1) year period commencing January 1 and expiring December 31 in each calendar year.

(2) A licence will specify the time period, type and location of the business the licensee is permitted to conduct.



(3) Subject to any law, by-law or lawful enactment of the First Nation concerning land use and zoning, a licence is valid throughout the Reserve.

(4) A licence will be issued in the form of Schedule 1.

(5) A licence may be renewed for the coming year by submitting Schedule 3 completed as appropriate to the Licence Inspector before December 31 with the same fee as was required in the initial application for a licence.

(6) A licence not renewed by December 31 becomes a licence in bad standing.

(7) A licence in bad standing allows the business to continue to operate in the restricted circumstances provided for in section 5.

(8) A licence in bad standing can be renewed but only prior to February 1st by submitting to the Licence Inspector the application in Schedule 3 completed as appropriate, providing the fee set out in subsection 6(1) and by providing the appropriate additional fee set out in subsection 6(7) or 6(8), as applicable.

(9) After February 1st, a licence in bad standing becomes void and any and all persons operating a business on the business premises are operating without a licence contrary to subsection 3(1) and are subject to Notice of Business Closure procedures, and other sanctions, fines, and actions as provided for in the By-law.

(10) A licence in bad standing remains void until all fines and fees have been paid and a licence application, as per Schedule 3, has been submitted and approved.

(11) When the Licence Inspector becomes aware of a business operating on the Reserve after its licence has become void under subsection (9), the Licence Inspector shall without delay serve upon the licensee a Notice of Business Closure in Schedule 8. Service of the Notice of Business Closure shall be effected as provided for in subsection 13(2).

FEES

6.(1) The fee payable for a business licence, including licence renewal are as set out in Schedule 2 per calendar year; where a business is not described in Schedule 2, then the fee payable for a business licence is \$250 per calendar year.

(2) A receipt shall be issued by the Licence Inspector for any payments received further to this section.

(3) The additional fee payable for filing an application in the form of Schedule 3 for the proposed transfer of a business licence from one location on the Reserve to another location on the Reserve, pursuant to subsection 4(4) of this By-law, is one hundred dollars (\$100).

(4) The additional fee payable for filing an application in the form of Schedule 3 for the assignment of a business licence, pursuant to subsection 4(5) of this By-law, is one hundred dollars (\$100).

(5) The fee payable for filing a Request for Review Hearing in Schedule 5, pursuant to section 9 of this By-law is one thousand dollars (\$1,000).



(6) The fees prescribed in this By-law will be reduced by one-half where any licence is issued after July 31 in a calendar year.

(7) Where a licence is in bad standing for up to and including fifteen (15) days, the licensee may renew the licence by completing and submitting to the Licence Inspector the application in Schedule 3 and by paying the licence fee set out in subsection (1) and paying an additional fee of one hundred and fifty dollars (\$150).

(8) Where a licence has been in bad standing for more than fifteen 15 days but less than 31 days, the licensee may renew the licence by completing and submitting to the Licence Inspector the application in Schedule 3 and by paying the licence fee set out in subsection (1) and paying an additional fee of three hundred dollars (\$300).

REFUND

7. No licence fee paid pursuant to this By-law will be refunded.

ISSUANCE OF LICENCE

8.(1) Upon a business licence applicant meeting the provisions for licence issuance under subsection (2), a business licence will be issued to the applicant.

(2) The Licence Inspector will, upon receiving an application for a business licence, promptly issue, by delivery or mail, a licence to the licensee at the address shown in the licence application provided

(a) the Licence Inspector is satisfied with the evidence provided by the applicant that the proposed business fully complies with all relevant provisions in any of the other laws, by-laws and lawful enactments of the First Nation;

(b) the application complies with this By-law;

(c) the applicant has disclosed all required information in the application form and the Licence Inspector is satisfied under subsections 11(c) and (d) of this By-law;

(d) the applicant has not, within the preceding three (3) years, been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of this business whether on or off the Reserve, for which the applicant has not been pardoned;

(e) the applicant's business would not be detrimental to law and order on the Reserve or the health, welfare, safety and environment of inhabitants on the Reserve;

(f) the Licence Inspector's investigations do not disclose any reason to believe that the carrying on of the said business may result in a breach of the law, or may be in any way adverse to the public interest; and

(g) the required fee for the licence has been paid, including any additional fees required further to subsections 6(7) or 6(8).

(3) Every licence granted pursuant to this By-law will be in duplicate; one copy will be issued to the licensee and the other copy retained by the Licence Inspector. The licence so issued will be deemed a personal licence to the licensee.



(4) If the applicant or licensee fails to fully comply with the application process or the Licence Inspector is not satisfied with information received from the applicant or licensee under subsection (2), the Licence Inspector will forthwith serve the applicant notice in the form of Schedule 4 of the refusal to issue the licence, and the said notice will be served personally or by registered mail to the applicant at the address shown in the licence application.

(5) Where service under subsection (4) is made by registered mail, the applicant will be deemed to have received notice on the second business day after the registered mail is postmarked by Canada Post.

(6) In this section, “application for a business licence” includes an application for the renewal of a licence.

APPEAL

9.(1) Within thirty (30) days of service of the notice under subsection 8(4) of this By-law, the applicant or licensee may apply for a review by Council by completing Schedule 5, paying the fee as referred to in subsection 6(5) of this By-law, and submitting these to the Licence Inspector, who shall issue a receipt for the fee received to the applicant or licensee.

(2) The Licence Inspector, upon receipt of Schedule 5 and the fee referred to in subsection 6(5) of this By-law, will forthwith transmit to Council and the applicant seeking the review

- (a) a copy of the original licence application as completed by the applicant and copies of any supporting documentation accompanying the licence application;
- (b) a copy of the applicant’s completed Schedule 5 and a copy of the receipt for the payment of the fee referred to in subsection 6(5); and
- (c) a copy of the Licence Inspector’s refusal and written reasons for the refusal.

(3) Upon receipt of the material described in subsection (2), Council will determine the time and date of the review hearing, which will be at least fifteen (15) days hence but no more than forty-five (45) days and will advise the Licence Inspector of its decision. The Licence Inspector will forthwith serve notice of the decision in Schedule 6 on the applicant by personal service or by registered mail at the address shown in the licence application and will include the reasons for refusal referred to paragraph 9(2)(c). Council will hold the review hearing at the time and date set out in Schedule 6. The applicant shall be given at least seven (7) days’ notice of the review hearing.

(4) The applicant may be represented at the review hearing by counsel and the applicant or counsel may adduce evidence, submit argument in support of the application for licence, answer any objections that may arise, and examine or cross-examine witnesses.

(5) The Licence Inspector may be represented at the review hearing by counsel and the Licence Inspector or counsel may adduce evidence, submit argument in support of the licence refusal and in reply to the appeal, answer any objections that may arise, and examine or cross-examine witnesses.

(6) At the review hearing, the onus will be upon the applicant to show cause why the licence applied for should be granted.



(7) Council will give its decision in writing to the Licence Inspector within fourteen (14) days of the date of the completion of the review hearing.

(8) The Licence Inspector will forthwith notify the applicant of the decision referred to in subsection (7), including notification that the applicant has a further right of appeal to a court of competent jurisdiction, by serving a copy of the decision personally or by registered mail to the applicant at the address shown in the applicant's licence application.

(9) Any appeal to a court of competent jurisdiction referred to subsection (8) must be commenced within 30 days of the service of the decision on the application, and the notification of the further right of appeal must include notice of the 30 day time limit.

(10) If the applicant agrees at the review hearing to accept conditions upon the licence, Council may render a decision granting the applicant the licence applied for upon such conditions as it considers fair and appropriate and authorized by law.

(11) All review hearings will be held in public unless the applicant requests in writing prior to the hearing that the hearing be *in camera*, and the decision resulting from the review hearing will be publicly available after it has been provided to the applicant.

(12) If Council renders a decision granting the applicant the licence applied for but originally refused, the licence will be issued upon the applicant complying with this By-law, but without the payment of any additional fee, including the fee in subsection 6(1).

LICENCE INSPECTOR

10. Council, by band council resolution,

(a) will appoint a Licence Inspector, and such other officers as may be necessary, who will receive applications, appeals, issue licences, issue notices, and carry out the business licensing administrative functions under this By-law including enforcement;

(b) will provide for reasonable remuneration to be paid to the Licence Inspector and other appointed officers;

(c) will appoint the Licence Inspector for a fixed term of not less than two (2) years, after which reappointment shall be discussed by both parties; and

(d) may only dismiss the Licence Inspector from the appointed position during the fixed term provided in paragraph (c) for

(i) failing to honestly and diligently carry out the duties of the Licence Inspector as described in this By-law,

(ii) having been convicted of an employment related offence under the *Criminal Code* (Canada), or

(iii) contravening the First Nation's conflict of interest guidelines.

DUTIES OF LICENCE INSPECTOR

11. The Licence Inspector will carry out all the duties of the Licence Inspector found in this By-law and, in particular,



- (a) receive and process all applications, appeals, renewals, transfers and assignments of licences to be issued under this By-law;
- (b) maintain a record of all applications and fees for licences and retain on file a copy of all licences issued, together with their particulars;
- (c) ascertain, as far as reasonably practicable, that all information furnished by the applicant in connection with an application for a licence is accurate;
- (d) make all investigations required by subsection 8(2) of this By-law relative to an application;
- (e) issue and serve a Notice of Business Closure in the form provided in Schedule 8 whenever becoming aware of a business operating on the Reserve without a licence;
- (f) in response to receipt of a written complaint, or at least once a year, with the consent of the licensee (such consent not to be unreasonably withheld) make inquiries and inspect premises to determine whether every holder of a licence issued under this By-law complies with the licence issued and the laws, by-laws and other lawful enactments of the Council, and no licensee shall obstruct or hinder the making or completing of the inspection;
- (g) report monthly in writing to the Band Administrator, or Band Manager, or the person appointed by Council from time to time to administer the affairs of the Band, stating the number of licences issued, the type of business conducted under each licence, and the fees received since the previous report along with a summary stating the total number of licences issued and the total amount of money received to date for the current year; and
- (h) perform such other duties as may be requested by the Band Administrator, or Band Manager, or the person appointed by Council from time to time to administer the affairs of the Band.

REVOCATION OR SUSPENSION OF LICENCE

12.(1) Council may after giving notice in Schedule 7 and holding a revocation/suspension hearing and considering any submissions and evidence provided at the hearing, (i) suspend for a period not exceeding ninety (90) days, or (ii) revoke, any licence issued under this By-law, where Council has determined that the licensee

- (a) has failed to comply with this By-law;
- (b) is carrying on a business that fails to comply with all provisions in any of the other laws, by-laws or lawful enactments of the First Nation;
- (c) within the preceding three (3) years of licence issuance and since licence issuance, has been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of this business whether on or off the Reserve, for which the licensee has not been pardoned;
- (d) has conducted the business in a manner that is detrimental to the health, welfare, safety and environment of inhabitants in the Reserve;
- (e) is convicted of any offence under any statute of the province in respect of the licensed business or with respect to the premises named in the licence; or



- (f) is carrying on a business, the primary purpose of which is to engage in or permit, allow, facilitate, encourage or assist others to engage in any activity that violates the *Criminal Code* (Canada).
- (2) Council will give the licensee at least seven (7) days' notice of the revocation/suspension hearing referred to in subsection (1) and the Licence Inspector will serve Schedule 6 personally or by registered mail to the licensee at the address shown in the licence application, but if a licensee who by reasonable efforts of the Council and Licence Inspector after 14 days cannot be found and has not come forward, then the Council may declare that a notice will be deemed to have been duly served, and the hearing will proceed on an *ex parte* basis and a decision may be issued against the licensee.
- (3) Subsections 9(4), 9(5), 9(7), 9(8), and 9(9) of this By-law also apply to the revocation/suspension hearing referred to in subsection (1).
- (4) If the decision of Council after the revocation/suspension hearing is to suspend or revoke the licence, then the Licence Inspector will post any notice of suspension or revocation of a licence by the Council upon the premises for which the licence was issued and the notice must not be removed until the licence is reinstated or the licensee ceases to occupy the premises, or a new business other than the one carried on by the former licensee is licensed on the premises.

NOTICE OF BUSINESS CLOSURE

- 13.(1)** Where the Licence Inspector becomes aware that a business subject to suspension of a licence or the revocation of a licence continues to operate, the Licence Inspector shall without delay serve upon the business premises a Notice of Business Closure as set out in Schedule 8. Service of the Notice of Business Closure shall be effected as provided for in subsection (2).
- (2) The Notice of Business Closure in Schedule 8 must be personally served on the business premises while it is apparently open and operating, and left with the person seeming to be in charge of the business premises and acceptance of such delivery shall be deemed to be acceptance by the licensee; but service is not invalidated if the Notice of Business Closure is refused by the person seeming to be in charge of the business premises, in which case the Licence Inspector shall physically post the Notice of Business Closure upon the premises, which posting shall constitute service to the licensee and any and all persons associated with the business premises of the Notice of Business Closure, and such notice remains effective regardless of subsequent physical removal by anyone other than the Licence Inspector.

COURT APPLICATION TO CONSTRAIN CONTRAVENTION

- 14.(1)** Where:
- (a) a Notice of Business Closure in the form provided in Schedule 8 has been personally served by the Licence Inspector upon a non-conforming business premises further to subsection 13(2), and
- (b) the Licence Inspector has at least 48 hours later observed and confirmed by way of signed Declaration of Business Operating Contrary to Notice of Business Closure in the



form provided in Schedule 9 that the said business premises identified in the Notice of Business Closure continues to operate,

Council may authorize that, further to the rules of Court and with such notice or particulars as the rules of Court require, application or applications be made to the Court for an order or orders directing any person or persons operating the said business premises identified in the Notice of Business Closure on the Reserve without a licence under this By-law be constrained from operating said business in contravention of this By-law, and that the business premises be closed on such terms and with such penalties or forfeitures for failure to obey the order as the Court may deem it appropriate to provide.

(2) Where an order has been made further to subsection (1), the Council may make additional applications to the Court, seeking any kind of additional relief or enforcement of the Court order as may be deemed necessary.

(3) Where an application by Council has been made further subsection (1), whether or not a Court order has yet been issued, and the person or persons who were operating the said business premises identified in the Notice of Business Closure then applies for a licence, then, in addition to any other requirement to obtain a licence under this By-law, the person or persons seeking to obtain the business licence shall first pay all the costs, including but not limited to costs for legal advice, legal representation, court filing fees, courier, secretarial, and other similar charges, incurred by Council in making the application under subsection (1), including appearing before the Court, as certified in writing by the Council as having been incurred by the Council.

(4) Receipt of the payment of such costs by the Council described in subsection (3) does not require the Licence Inspector to issue a licence where issuing such a licence would be contrary to any provision of this By-law.

(5) The Licence Inspector shall not process any such application referred to subsection (3) until any and all amounts certified as due and owing by the Council under that subsection have been paid.

(6) Where, further to subsection (1) an order of the Court to constrain contravention of this By-law by the operating of the business premises without licence has been made, then the Licence Inspector may engage such bailiffs or assistance and take such other measures necessary to enforce closure and take, on behalf of the First Nation, any such other actions, proceeding, claims or seizures as may have been authorized by the order of the Court.

(7) Any action or proceeding of any kind under this section does not prevent, before, during, or after any proceeding under this section, a separate summary conviction proceeding under section 15.

SUMMARY CONVICTION FINE

15. Every person who contravenes subsection 3(1) of this By-law is guilty of an offence and on summary conviction is liable to a fine not exceeding one thousand dollars (\$1,000).



CONFLICT OF INTEREST

16. The Chief and each Councillor must declare any potential conflict of interest, in accordance with the First Nation's conflict of interest guidelines, and withdraw from any hearing, held under sections 9 and 12 of this By-law, where a conflict of interest may arise.

GENERAL

17.(1) This By-law must be construed as being remedial and given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(2) Schedules 1-9 attached to this By-law form part of this By-law and are an integral part of this By-law.

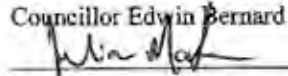
(3) No member of Council, or the Licence Inspector, or any other official of the First Nation, or the First Nation itself, is liable for any loss, harm, or damage arising to any person due to any, actions, failures, omissions, or decisions taken in good faith under this By-law.

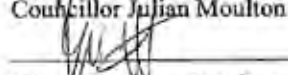
THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 30 day of April, 2018.

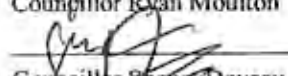
A quorum of Council consists of 5 (17) members of Council.

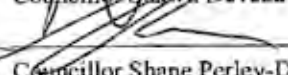

Councillor Jasmine Pirie

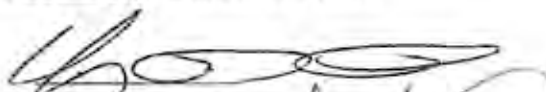
Councillor Edwin Bernard


Councillor Julian Moulton


Councillor Ryan Moulton


Councillor Shawn Deveau


Councillor Shane Perley-Dutcher

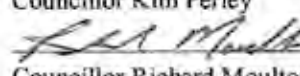

Chief Ross Perley


Councillor James Bernard

Councillor Brad Sappier


Councillor Tina Martin

Councillor Kim Perley


Councillor Richard Moulton

Councillor Leonard Nicholas



SCHEDULE 1
(section 5)

BUSINESS LICENCE

Licensee: _____

Location: _____

Further to the provisions of the *Tobique First Nation Business Licensing By-law 2018*, and subject to the terms of that By-law, the above noted Licensee is hereby authorized to conduct a business, calling, trade or occupation in the following nature _____ on the Tobique 20 Indian Reserve for the period:

commencing _____, 20____, and expiring December 31, 20____.
(date) (date)

Signature of Licence Inspector

Signature of licensee

Date

Note: further to section 3 of the *Tobique First Nation Business Licensing By-law, 2018* this licence must be prominently displayed at the place of business.



SCHEDULE 2

(section 6)

FEEs

<u>Type of Business:</u>	<u>Annual Fee</u>
Bank/Credit Union	\$25.00
Day-care/Nursery	\$25.00
Grocery/Convenience Store/General retail	\$25.00
Gasoline Station/Auto Repair	\$25.00
Professional/Medical Office	\$25.00

Note: Further to subsection 6(1), the annual fee for any business not listed above is \$250.



SCHEDULE 3
(sections 4, 5, 6)

BUSINESS LICENCE APPLICATION

Any reference to “By-law” below is a reference to the *Tobique First Nation Business Licensing By-law, 2018*.

The address of the Licence Inspector is: Licence Inspector, c/o Tobique First Nation, 13156 Route 105, Tobique First Nation, NB E7H.

The phone number of the Licence Inspector is 506-273-5560

Any cheques, bank orders, etc., for the payment of fees are to be made payable to the Tobique First Nation.

If an application for an initial licence, renewal, transfer or assignment is refused, the applicant will be advised in writing of the refusal and of the right to apply for a formal review of the refusal decision.

Part One

Check one:

_____ This is an initial application for a business licence under the By-law. Fully complete Part 2 below, attach any documentation required, sign, date, the declaration at the bottom of party and submit this form to the Licence Inspector at the Tobique First Nation offices. For now, enclose no fee. You will be contacted by the Licence Inspector when the classification of your proposed business is determined further to Schedule 2 of the By-law. Contact the Licence Inspector if you require more information.

_____ This is a request for a renewal of an existing licence that has not expired (that is before December 31st). The name of the Licensee is _____ . Please attach a copy existing licence, leave Part 2 of the form uncompleted, but sign and date the declaration at the bottom of Part 2 of application form and submit this form to the Licence Inspector. Your signature



attests that you wish to renew the existing licence and that no significant changes have occurred in the ownership or operation of the business. Enclose the same fee as was required to be paid with the initial application. Contact the Licence Inspector if you require more information.

_____ This a request for the renewal of existing business licence that is in bad standing (late renewal) up to and including January 15. Please attach a copy of the existing licence, leave Part 2 of the form uncompleted, but sign and date the declaration at the end of Part 2 of the application form and submit this form to the Licence Inspector. Your signature attests that you wish to renew the existing licence and that no significant changes have occurred in the ownership or operation of the business. Enclose the same fee as was paid with the initial application, **plus the late renewal fee of \$150 further to subsection 6(7) of the By-law.** Contact the Licence Inspector if you require more information.

_____ This is a request for the renewal of existing business licence that is in bad standing (late renewal), after January 15, but on or before January 31. Please attach a copy existing licence, leave Part 2 of the form uncompleted, but sign and date the bottom of Part 2 of application form and submit this form to the Licence Inspector. Your signature attests that you wish to renew the existing licence and that no significant changes have occurred in the ownership or operation of the business. Enclose the same fee as was paid with the initial application, **plus the late renewal fee of \$300 further to subsection 6(8) of the By-law.** Contact the Licence Inspector if you require more information.

_____ This an application, further to subsection 4(4) of the By-law for the proposed transfer of an existing licence where the location of the business is to be moved from one location on the Reserve to another location on the Reserve. The name of the business is _____ and the old location is _____, and the new proposed location is _____. Attach a copy of the



existing licence, leave Part 2 of the form uncompleted, but sign and date the declaration at the bottom of Part 2 and submit this document to the Licence Inspector. The Licence Inspector will visit the new location to insure that the new premises comply with the terms of the Building Licencing By-law. If they do, the Licence Inspector will advise you of the need of the payment of the transfer fee of \$100 further to subsection 6(3) of the By-law and, upon receipt of the fee, will issue a revised licence showing the new location of the premises.

_____ This is an application, further to subsection 4(5) of the By-law, for the assignment of an existing licence to a person who has purchased an existing business on the Tobique Reserve. The name of the existing Licensee is _____.
_____. Attach a copy of existing licence, and the new purchaser must complete Part 2 below in full, attach any documentation required, sign, date, and submit this form to the Licence Inspector at the Tobique First Nation. Enclose the transfer fee of \$100 further to subsection 6(4) of the By-law .

Part 2

1. Applicant's Name:

2. Applicant's Residential Address:

3. Phone Number: residence: _____ office: _____

4. Fax Number: residence: _____ office: _____

5. Applicant's relationship to proposed licensee (Owner/Director/Partner/Manager/etc.)

6. Name of Person/Company/organization proposed as Licensee



7. Mailing Address of Licensee (if different than Applicant)

8. Name of business to be operated by Licensee (if different than Licensee):

9. Is the business currently operating on Tobique Reserve?

Yes _____

No: _____

10. Address of business on Tobique reserve to be licensed:

11. Name of individual in charge at this location: _____

12. Title of individual in charge: _____

13. Type of business (attached additional pages if required to describe the type of business)

14. Approximate Total Floor space of business premises in square meters _____

15. Attach evidence that the operation of the type of business at the site indicated will be in conformance with all applicable land use/zoning requirements of the First Nation, including building inspections and related matters, if applicable.

16. Has the applicant or the proposed licensee or the business previously had a business licence from the Tobique First Nation that was revoked?

Yes _____



No _____

17. Is the applicant or the proposed Licensee registered with the federal government or a self-regulating professional body with respect to the conduct of the business?

Yes _____

No _____

(If yes, applicant must provide proof and give details below.)

18. Is the applicant or the proposed Licensee bonded with a bonding agency with respect to the conduct of your business?

Yes ____

No ____

(If yes, applicant must provide proof and give details.)

19. Is the proposed Licensee business incorporated?

Yes ____

No ____

Federal ____

Provincial ____

(If yes, applicant must provide proof and give details.)

20. Is the proposed Licensee a partnership?

Yes ____

No ____

If yes, the applicant must attach proof of registration of the partnership.



21. Has the applicant or the proposed licensee, within the previous three (3) years, been convicted of an offence under the *Criminal Code* (Canada) for which you have not been pardoned?

Yes _____

No _____

APPLICANT'S DECLARATION: I, _____, by my signature below undertake that I have honestly and fully completed this application for a business licence on the Tobique Reserve 20 to the best of my abilities, and confirm that I am fully authorized to make this application upon behalf of the proposed Licensee, where the licence applied for is not for me personally. I am aware that this licence may be revoked where it is found that this application was false or misleading or incomplete. I understand that it is a condition of any licence issued further to this application that the business licensed be operated in conformance with the *Tobique First Nation Business Licensing By-law, 2018*, and the other laws, by-laws or enactments of the Tobique First Nation, and I understand that this licence is subject to suspension or revocation if the business licenced is operated contrary to this condition. If this application is for a licence renewal, I confirm that there is no material change in the ownership, location, premises, or operation of the business since the original application was made. If the application is for the proposed relocation of the business, I confirm that I understand that the business can only be moved after the Licence Inspector confirms that the new premises are appropriate. If the application is for the transfer of an existing licence, then my signature confirms that I am aware that the Licence Inspector may or may not approve the licence transfer, and the risk in connection with any purchase of the existing business before that decision is made is solely and entirely mine, and further confirm the accuracy of the new information provided and acknowledge that, if the licence is assigned, that any and all undertakings and conditions of the original applicant and licence bind the eventual assignee.

Applicant's signature

Date

NOTE: Please read section 12 of this By-law, which outlines the conditions whereby your licence could be denied, revoked or suspended.



SCHEDULE 4
(sections 8, 9)

NOTICE OF LICENCE REFUSAL

TO: _____
(name of applicant)

ADDRESS: _____

RE: _____
(location of business)

TAKE NOTICE that pursuant to the *Tobique First Nation Business Licensing By-law, 2018*, your application to

___ receive, ___ renew, ___ transfer, ___ assign,

a BUSINESS LICENCE is refused.

AND TAKE NOTICE that you have thirty (30) days from the date of this NOTICE within which you may apply for a review by Council by completing and filing Schedule 5 of the said By-law and paying the fee (\$1,000) pursuant to this By-law with the Licence Inspector.

AND TAKE FURTHER NOTICE that if you file a request for a review hearing will be conducted for which you will be notified of the time and place to attend.

DATED AT _____ this _____ day of _____, 20__.

Name of Licence Inspector

Signature of Licence Inspector



SCHEDULE 5
(section 9)

REQUEST FOR REVIEW HEARING

TO: Council of the Tobique First Nation
c/o Licence Inspector
13156 Route 105
Tobique First Nation, NB E7H 5M7

PURSUANT to the *Tobique First Nation Business Licensing By-law, 2018*, I hereby APPEAL
the decision as outlined on the NOTICE OF LICENCE REFUSAL, dated the ____ day of
_____, 20__ and signed by the Licence Inspector to refuse to
____ issue, ____ renew, ____ transfer, ____ assign,
a BUSINESS LICENCE for the following business located at

(description of the business and location)

on the following grounds:

- 1.
- 2.
- 3.
- 4.

DATED AT _____ this ____ day of _____, 20__.

Printed name of appellant

Appellant's signature

(Address to which all notices to appellant are to be sent)

Note: this form must be accompanied with the fee required for an appeal (\$1,000) payable to the Tobique First Nation. If the appeal is successful, then the licence will be issued without payment of any further fee.



SCHEDULE 6
(subsection 9(3))

NOTICE OF REVIEW HEARING

TO: _____
(name of applicant)

ADDRESS: _____
(location of business)

PURSUANT to the _____ *Tobique First Nation Business Licensing By-law*, Council will hear your Request for Review Hearing dated the _____ day of _____, 20__ relating to the above-noted business.

AND TAKE NOTICE that this Review Hearing will be held at the hour of _____ (a.m./p.m.) on the _____ day of _____, 20__ at the following location:

AND TAKE FURTHER NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

DATED AT _____ this _____ day of _____, 20__.

Licence Inspector



SCHEDULE 7
(section 12)

NOTICE OF SUSPENSION/REVOCATION HEARING

TO: _____
(name of licensee)

ADDRESS: _____

RE: ___ Licence Suspension for: _____
(location of business)

___ Licence Revocation for: _____
(location of business)

PURSUANT to the *Tobique First Nation Business Licensing By-law*, Council will be holding a hearing relating to the above-noted business regarding:

___ (i) why your business licence should not be suspended for a period not exceeding ninety (90) days; or,

___ (ii) why your business licence should not be revoked.

AND TAKE NOTICE that this hearing will be held at the hour of _____ (a.m./p.m.) on the _____ day of _____, 20__ at the following location:

AND TAKE FURTHER NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

DATED AT _____ this _____ day of _____, 20__.

Licence Inspector



SCHEDULE 8
(section 13)

NOTICE OF BUSINESS CLOSURE

TO ANY AND ALL PERSONS on the premises or associated with the business known as _____ and operating at the business premises at the location _____

TAKE NOTICE that this business must close immediately, for the following reason:

- _____ A business is operating on these premises without having applied for a licence contrary to subsection 3(1) of the Tobique First Nation Business Licensing By-law, 2018.
- _____ A business is operating on these premises while the business licence associated with the business is under suspension further to subsection 12(1) of the Tobique First Nation Business Licence By-Law, 2018;
- _____ A business is operating on these premises after the business licence associated with the business has been revoked pursuant to subsection 12(1) of the Tobique First Nation Business Licence By-law, 2018.

AND TAKE NOTICE that continuing to operate the business on these premises while under notice of business closure can lead to various actions and sanctions being taken against the business and all persons associated with it by Tobique First Nation Council as provided for in the Tobique First Nation Business Licensing By-law, 2018.

DATE of service of this notice: _____

TIME of service of this notice _____

Person to whom this notice was served (if known) _____

Licence Inspector

Telephone number: _____



Schedule 9
(Subsection 14(1))

Declaration of Business Operating Contrary to Notice of Business Closure

I, _____, am the properly appointed Licence Inspector for the Tobique First Nation further to the provisions of the Tobique *First Nation Business Licencing By-law, 2018*. On Date _____, time _____ I did, further to subsection 13(2) of the *Tobique First Nation Business Licensing By-law, 2018*, personally serve a Notice of Business Closure upon the business known as _____ located at _____ by [*delete unnecessary wording*] leaving a copy of the Notice of Business Closure with _____ the person apparently in charge of the business premises [*or*] by posting a copy of the notice to the business premises, as no person on the premises would accept service of the notice of business closure. I have today, _____, 20____, being at least 48 hours after the date of the service of the Notice of Business Closure, personally visited the business premises where the Notice of Business Closure was served and I do hereby declare and confirm that it is my personal observation that the said business premises continue to operate contrary to the Notice of Business Closure.

Signature of _____
Licence Inspector



Newfoundland



Sheshatshiu Innu First Nation

Band Council By-Law

BY-LAW NO. 2018-1

OF THE SHESHATSHIU INNU FIRST NATION BAND COUNCIL

A BY-LAW RESPECTING VIDEO LOTTERY TERMINALS AND OTHER GAMING ON RESERVE

WHEREAS the Reserve is the home of Sheshatshiu Innu First Nation and has been set aside for the First Nation's use and benefit;

AND WHEREAS the Council of Sheshatshiu Innu First Nation has deemed it expedient and necessary for the observance of law, and for the benefit, comfort and safety of its members to regulate persons who are able to conduct lottery schemes on reserve and the location of lottery schemes;

AND WHEREAS the Council has the authority to make by-laws regarding the observance of law and order and the prevention of disorderly conduct and nuisances pursuant to sections 81(1)(c) and (d) of the *Indian Act*;

AND WHEREAS section 81 of the *Indian Act* makes violation of a by-law punishable by a fine or imprisonment, or both;

AND WHEREAS the Council of Sheshatshiu Innu First Nation wishes to enact this By-law to operate concurrently with the provincial *Lotteries Act*, and to regulate lottery scheme operation on Reserve;

NOW THEREFORE, it is hereby enacted pursuant to section 81(1) of the *Indian Act*:

Short Title

This By-Law may be cited as the *Sheshatshiu Innu First Nation Lottery and Temporary VLT By-Law*.

Interpretation

In this By-Law:

"Band" means Sheshatshiu Innu First Nation, as represented by its duly elected Chief and Council;

"Charitable or religious object or purpose" means and object or purpose for (i) the relief of poverty; (ii) the advancement of education; (iii) the advancement of religion, or (iv) other purposes beneficial to the community, where the community means the First Nation.



"Community" means the adult membership of Sheshatshiu Innu First Nation, regardless of whether such individuals are registered as Indians under the *Indian Act*.

"Council" means the Chief and Council of the Sheshatshiu Innu First Nation;

"First Nation" means as represented by its duly elected Chief and Council;

"Lotteries Act" means the *Lotteries Act*, SNL 1991, c. 53, and includes the regulations promulgated by the Province of Newfoundland and Labrador in accordance with the *Lotteries Act*.

"Lottery scheme" has the same meaning as contemplated in the *Lotteries Act*, and for greater certainty includes operation of a Video Lottery Terminal ("VLT"), a bingo, hockey blocks, Find the Joker, 50-50 Draw Tickets, and any other game where a wager is left up to a random occurrence.

"Lottery licence" means a licence granted by the Province of Newfoundland and Labrador to operate a lottery scheme.

"Officer" or "officer" means any police officer, police constable or other person charged with the duty to preserve and maintain the public peace, and any person appointed by Council for the purpose of maintaining law and order on the Reserve;

"RCMP" means the Royal Canadian Mounted Police;

"Reserve" means the reserve of the Sheshatshiu Innu First Nation set apart for the use and benefit of Sheshatshiu Innu First Nation and known as Sheshatshiu Indian Reserve Number 3;

"Permitted Lottery Operator" means a person or corporation who is permitted to operate a lottery scheme on reserve in accordance with the terms of this By-Law.

Video Lottery Terminals on Reserve

1. No person shall operate Video Lottery Terminals (Also known as VLT's) on the reserve from the date of this By-Law until this By-Law is repealed, replaced, or amended.
2. Upon direction from the community, Chief and Council may choose to hold referendum on the matter of VLTs and, if directed by the community, on the matter other gaming on reserve.

Offence

3. A person who fails or refuses to comply with this By-Law commits an offence.
4. A person who commits an offence under section 5 is liable on summary conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding thirty (30) days, or to both.



5. Should a court determine that a provision of this By-Law is invalid for any reason, the provision shall be severed from the By-Law and the validity of the rest of the By-Law shall not be affected.

Enforcement

6. RCMP officers and other officers are hereby authorized to enforce this By-Law using such reasonable measures as are necessary.
7. Violation of this By-Law may result in cause for removal under the Sheshatshiu Innu First Nation Trespass By-law.

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Sheshatshiu Innu First Nation this 9 day of March, 2018.

Voting in favour of the By-Law are the following members of the Council:

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

being the majority of those members of the Council of the Sheshatshiu Innu First Nation present at the aforesaid meeting of the Council.

The quorum of the Council is 4 members.

Number of members of the Council present at the meeting: 7.

(Witness)

(Chief/Councillor)



Ontario

**Atikameksheng Anishnawbek****A by-law to provide for a moratorium on
the sale of cannabis on Atikameksheng Reserve Lands****BY-LAW No. 18-01**

WHEREAS the Gchi-Naaknigewin (Constitution) is the Supreme Law of the Atikameksheng, and no laws, regulations, resolutions, motions, policies or rules may be made which are inconsistent with the Gchi-Naaknigewin;

WHEREAS Atikameksheng Anishnawbek acts through its elected Gimaa (Chief) and Council in exercising its rights, powers and privileges and in carrying out its duties, functions and obligations as a First Nation, including the development and implementation of laws, regulations and policies that are deemed necessary to ensure the well-being of Atikameksheng Anishnawbek;

WHEREAS the Governments of Canada and Ontario have, effective October 17, 2018, permitted the regulated sale of cannabis;

WHEREAS the sale of cannabis on Atikameksheng Reserve Lands has great beneficial potential, while also presenting challenges in respect of the health of residents on the reserve, the observance of law and order, the prevention of disorderly conduct and nuisances, flows of traffic, the conduct and activities of hawkers, peddlers or others, as well as other persons entering onto Atikameksheng Reserve Lands;

WHEREAS in the circumstances, Atikameksheng Anishnawbek considers necessary to exercise its authority to control the sale of cannabis on Atikameksheng Reserve Lands, as well as matters ancillary thereto and penalties for the violation thereof;

NOW THEREFORE the Chief and Council enact as follows:

1. Short Title

This by-law may be cited as the "Atikameksheng Cannabis Vending By-Law" (the "By-Law").

2. Interpretation**2.1. Definitions**

In this By-Law,

"**Atikameksheng Reserve Lands**" means the portion of the Atikameksheng Anishnawbek territory defined as a "reserve" within the meaning of subsection 2 (1) of the *Indian Act* and set aside for the use and benefit of the Atikameksheng Anishnawbek, and which was formerly known as Whitefish Lake Indian Reserve #6.

"**cannabis**" includes any part of a cannabis plant, including its seeds, the phytocannabinoids produced by or found in such a plant or any substance or mixture of substances containing it, regardless of whether or not the plant part has been processed or how the substance has been obtained, any substance or mixture of substances that contains or has on it any part of such a plant, and any substance that is identical to any phytocannabinoid produced by, or found in, such a plant, regardless of how the substance was obtained, and includes all cannabis derivatives, such as oils, edibles, and extracts.

"**community member**" means the registered members of Atikameksheng Anishnawbek, and where the context requires, its assets, as defined by the *Indian Act*.

1. Atikameksheng Cannabis Vending By-Law (October 29, 2018)



"Council" means the elected members of the Atikameksheng Anishnawbek Government, namely the chief and councillors.

"enforcement officer" means a peace officer or an officer of the Atikameksheng Police Service, a member of the Royal Canadian Mounted Police, or any person or persons appointed by Council to administer and enforce the provisions of this By-Law for the purposes of maintaining law and order.

"person" means any natural person who is present on Atikameksheng Reserve Lands, whether or not she or he is a member of the Atikameksheng Anishnawbek, or any legal person, including organizations or business entities established or present on Atikameksheng Reserve Lands.

"sale" includes an offer for sale, an exposition for sale and having in possession for sale, or an intention to offer for sale, and "sell" has a corresponding meaning.

2.2. Scope of application

This By-Law shall apply on Atikameksheng Reserve Lands, and to all persons present in Atikameksheng Reserve Lands, whether or not they are a community member or residing on Atikameksheng Reserve Lands, as well as to all activities taking place thereon or being conducted therefrom.

3. General prohibition on the sale of cannabis on Atikameksheng Reserve Lands

- 3.1. No person shall engage in the sale of cannabis in or from Atikameksheng Reserve Lands.
- 3.2. For greater certainty, any permit or licence issued by a regulatory authority and under laws applicable outside Atikameksheng Reserve Lands has no validity within Atikameksheng Reserve Lands.

4. Penalties and offences

- 4.1. Any person who contravenes subsection 3.1 of this By-Law or any prohibition or restriction imposed hereunder is guilty of an offence punishable on summary conviction.
- 4.2. Any person who is guilty of an offence under this By-Law is subject to:
 - (a) A fine not exceeding one-thousand dollars (\$1,000.00);
 - (b) Imprisonment for a term not exceeding thirty (30) days; or
 - (c) Both of the above.
- 4.3. Each day a person is in contravention a provisions of this By-Law represents a separate offence and is subject to the penalties set forth in subsections 4.1 and 4.2 of this By-Law.
- 4.4. A monetary penalty imposed under this section is payable directly to Atikameksheng Anishnawbek.
- 4.5. A monetary penalty that remains unpaid past the date which it is due shall be registered as a debt owed to Atikameksheng Anishnawbek and may be set off against any sums due to the offender by Atikameksheng Anishnawbek.



4.6. In addition to any other remedy, and in addition to any prescribed penalty, the court in which the conviction has been entered, and any court of competent jurisdiction thereafter, may make an order prohibiting the continuation or repetition of the offence by the person convicted.

4.7. In addition to any other remedy, and in addition to any prescribed penalty, Council may apply to a court of competent jurisdiction to obtain an order restraining any activity that contravenes this By-Law, whether or not the person has been convicted under this By-Law.

5. Enforcement

5.1. This By-Law is enforceable by an enforcement officer.

6. Search, seizure, and detention

6.1. Where an enforcement officer has reasonable grounds to believe a person subject to this By-Law to be or has been in contravention thereof, she or he may, without warrant or special authorization:

- (a) conduct a reasonable search of the person and any objects in her or his immediate possession;
- (b) detain the person for a period of time sufficient to conduct the search but not exceeding two (2) hours;
- (c) seize any goods or chattels by means or in relation to which there are reasonable grounds to believe that the By-Law was contravened or an offence was committed for a reasonable period of time not exceeding three (3) months following the day of seizure. If proceedings are undertaken during this period in respect of the contravention, the goods and chattels may remain under seizure until the proceedings are finally concluded.

6.2. An enforcement officer may, without warrant or special authorization, conduct a reasonable search of any place of residence, building or premises situated within the Atikameksheng Reserve Lands in which there are reasonable grounds to believe that the By-Law was contravened or an offence was committed.

6.3. An enforcement officer may at all points of entry onto Atikameksheng Reserve Lands conduct reasonable searches of any aircrafts, vehicles, boats, vessels, snowmobiles or other conveyances coming onto Atikameksheng Reserve Lands:

- (a) provided that he or she has reasonable grounds to believe or suspect that an offence under this By-Law is being committed or attempted; and
- (b) after providing the passenger(s) with the opportunity to make a declaration as to whether they have in their possession any cannabis or cannabis derivatives, whether on their person or in their luggage, bags, packages, boxes or other containers being brought to Atikameksheng Reserve Lands.



- 6.4. All cannabis and cannabis derivatives seized or found on Atikameksheng Reserve Lands shall be seized and destroyed by any enforcement officer duly authorized to this effect. Cannabis is considered to be destroyed when it is altered or denatured to such an extent that its consumption and propagation is rendered impossible or improbable.

7. Coming into force

- 7.1. The provisions of this By-Law shall come into force and effect on the date of its publication in the *First Nations Gazette* after having been duly executed by a quorum of Council.

THIS BY-LAW IS HEREBY enacted by a quorum of Council at a duly convened

Council meeting of the Atikameksheng Anishnawbek on this 29th day of

October, 2018.

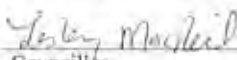
Date:


Chief

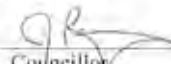
Date:


Councillor

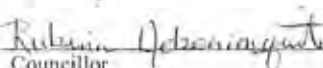
Date:


Councillor

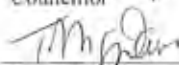
Date:


Councillor

Date:


Councillor

Date:


Councillor

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Date:

Councillor

I, _____ Chief/Councillor of
Atikameksheng Anishnawbek, do hereby certify that a true copy of the foregoing By-
Law was published in the *First Nations Gazette* pursuant to section 86(1) of the *Indian
Act*.



**RESOLUTION
OF THE
COUNCIL OF THE MITAANJIGAMIING FIRST NATION**

BY-LAW NO: __002__

A BY-LAW RESPECTING TO REGULATE AND CONTROL DOG

WHEREAS:

- A. Mitaanjigamiing First Nation recognizes that dogs are sacred to our culture and therefore should be taken care of properly; fed, nurtured, and sheltered by dog owners, and

WHEREAS:

- B. Subsection 81 (1), (d), (q) and (r) of the Indian Act, R.S., 1985, c. empower the Council of a First Nation to make by-laws for regulating and control of dogs, matters ancillary to the exercise of this power, and penalties for violation of these by-laws; and
- C. The Council of Mitaanjigamiing First Nation that the prevention of regulating and control of dogs shall assist in promoting the comfort and safety of the residents of our Reserve.

NOW THEREFORE the Council of the Mitaanjigamiing First Nation enacts the following by-law:

1. Short Title

This by-law may be cited as the "Dog By-Law".

2. Interpretation

In this by-law:

- a) No household will be permitted to have more than two (2) dogs.
- b) Dogs are to be tied at all times, within the exception of times when they are on a leash and under control of the owner.



- c) Owners of those dogs found at large will be given one warning by the By-law Officer to secure their dog or dogs.
- d) Dog owners will be notified if dog is found running at large.
- e) Dogs that are kept outdoors must be provided proper shelter.
- f) Households acquiring female dogs must have animals spayed at owners' expense unless the dog has been acquired for breeding purposes and exemption has been granted by the Council.
- g) Any dog who malicious bites or attacks a person, or kills another household pet, or wild animal within the Mitaanjugamling First Nation community (this does not include those animals who are confined in their owner's yard, where evidence is provided i.e. eye witness's, Doctor report, videos, etc. will be put down immediately.
- h) If a dog is deemed malicious it will be at the discretion of the dog owner to decide how to put down their animal within 24 hours of actual attack as per 2(g) of this bylaw.
- i) Putting down malicious animal will be put down at owner's expense.

3. Penalty

Any person who violates any of the provisions of this by-law shall be guilty of an offense, and shall be liable to a summary conviction to a fine not exceeding one thousand dollars (\$1,000.00) or imprisonment for a term not exceeding 30 days or both.

This By-Law is hereby made at a duly convened meeting of the Council of the Mitaanjugamling First Nation this 27th day of September, 2018.

Voting in favour of the By-Law are the following members of the Council:

Councillor Darlene Whitecrow

Chief Janice Henderson

Councillor Roy Morrison

being the majority of those members of the Council of the Mitaanjugamling First Nation present at the aforesaid meeting of the Council.

The quorum of the Council is two (2) members



BY-LAW NO. 001 of the Mitaanjigamiing First Nation

**Being a By-Law for the Removal and Punishment of Persons (Glimochi blindige)
Trespassing or Frequenting the Reserve for Prohibited Purposes**

WHEREAS the Council of the Mitaanjigamiing First Nation desires to establish a By-Law to provide for the removal and punishment of persons trespassing on the reserve or frequenting the reserve for prohibited purposes;

AND WHEREAS the Council of the Mitaanjigamiing First Nation is empowered to make such By-Law, and any matter ancillary thereto pursuant to paragraphs 81(1)(p), (q) and (r) of the Indian Act, R.S.C. 1985, c. I-5;

AND WHEREAS it is deemed to be expedient and necessary, for the benefit, comfort and safety of the inhabitants of the Mitaanjigamiing First Nation reserve, to provide for the removal and punishment of persons trespassing on the reserve or frequenting the reserve for prohibited purposes;

NOW THEREFORE the Council of the Mitaanjigamiing Nation hereby makes the following By-Law:

Short title

1. This By-Law may be cited as "Mitaanjigamiing First Nation Removal of Trespassers By-Law".



Interpretation

2. In this By-Law,

"Council" means the Chief and Council (Gagakinawadaginowad) of the Mitaanjigamiing First Nation;

"officer" means any police officer, By-Law Officer, police constable, special constable or other person charged with the duty to preserve and maintain the public peace, and any person appointed or contracted by the Council for the purpose of maintaining law and order on the reserve;

"reserve" means the reserves of the Mitaanjigamiing First Nation and includes the Mitaanjigamiing Indian Reserve Agency 1 and Rainy Lake 18C, and any other reserve lands under the authority of Council;

"trespass" means the entry onto, or the presence on, the reserve by a person without lawful justification.

Prohibited Purposes

3.1 Any person, other than a person referred to in subsection (2), who without authorization from the Council, conducts on the reserve any of the following activities including, but not limited to:

a) hunting, fishing or trapping; b) hawking or peddling of wares or merchandise; c) loitering; d) squatting; e) soliciting financial assistance; f) disorderly conduct; g) unauthorized disposal of waste; h) Illegal or unauthorized activity

shall be deemed to be frequenting the reserve for a prohibited purpose.

3.2 Subsection (1) does not apply to:

a) a person who is a lawful resident of the reserve in accordance with the Mitaanjigamiing Residency By-law; or

b) a person who, pursuant to any duly enacted By-Law of the Mitaanjigamiing Nation, holds a valid license or permit to conduct any activity referred to therein or is otherwise permitted to conduct that activity.



3.3 An officer may order any person who trespasses on the reserve or who frequents the reserve for a prohibited purpose to leave the reserve immediately.

3.4 Where a person who has been ordered by Council to leave the reserve fails or refuses to do so, an officer may take such reasonable measures as may be necessary to remove the person from the reserve.

3.5 A person who fails or refuses to comply with an order made under subsection (1) to leave the reserve or shall resist or interfere with an officer acting under subsection (2) commits an offence.

3.6 Anyone who assists or harbours a person who has been ordered to be removed from Mitaanjigamiing commits an offence.

Penalty

4. A person who violates any provision of this By-Law commits an offence and is liable on summary conviction to a fine not exceeding \$1,000.00 or to imprisonment for a term not exceeding thirty days, or to both.

5. This By-Law shall come into force upon it being first published pursuant to subsection 86(1) of the Indian Act.

This By-Law is hereby made at a duly convened meeting of the Council of the Mitaanjigamiing First Nation this 10th day of August, 2018.

Voting in favour of the By-Law are the following members of the Council:

Chief Janice Henderson

Councillor Darlene Whitecrow

Councillor Roy Morrison

being the majority of those members of the Council of the Mitaanjigamiing First Nation present at the aforesaid meeting of the Council.

The quorum of the Council is two (2) members.



Québec



Ministre des Relations Couronne-Autochtones
et des Affaires du Nord



Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

Je, Ministre des Relations Couronne-Autochtones et des Affaires du Nord,
PAR LA PRÉSENTE APPROUVE, en vertu de l'article 83 de la Loi sur les
Indiens, le règlement administratif, adopté par la Nation Innu de
Takuaihan Uashat mak Mani-Utenam, dans la province de Québec, par
une assemblée tenue le 19^{ème} jour de février 2018.

- **Taux Annuel du Règlement administratif
sur la fiscalité foncière d'Innu Takuaihan
Uashat mak Mani-utenam – Numéro 2, 2018**

Daté à Ottawa, Ontario, le 21 jour de Mai 2018.

Hon. Carolyn Bennett, M.D., C.P., députée

Canada

Innu Takuaikan
Uashat mak Mani Utenam

Résolution

N° consécutif

17|18|115

Date de l'assemblée
dûment convoquée :

2018.02.19

Province
QuébecN° de référence
du dossier :TAUX ANNUEL DU RÈGLEMENT ADMINISTRATIF SUR LA FISCALITÉ FONCIÈRE
D'INNU-TAKUAIKAN UASHAT MAK MANI-UTENAM – NUMÉRO 2, 2018

ATTENDU QU' Innu-Takuaikan Uashat mak Mani-utenam (la « Bande ») a promulgué un Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam le 17 octobre 1994, l'a amendé le 26 mars 1995 et l'a adopté le 20 novembre 1995; et

ATTENDU QU' En vertu de l'article II (1) du Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam, il est nécessaire qu'Innu-Takuaikan Uashat mak Mani-utenam promulgue un règlement administratif établissant, imposant et levant un impôt foncier pour chaque classe d'immeuble.

IL EST PROPOSÉ PAR : DAVE VOLLANTAPPUYÉ PAR : ANTOINE GRÉGOIRE

ET RÉSOLU :

- Que l'annexe « A » jointe, est déclarée faire partie intégrante du présent règlement administratif; et
- Qu'en vertu de l'application des articles II (1), II (2), II (3) du Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam, il est, par les présentes, établi, imposé et levé pour l'année 2018, les taux de taxes foncières suivants, nommément pour chaque classe d'immeuble, le taux de taxe foncière indiqué à la colonne 4 de l'annexe « A » pour chaque classe d'immeuble retrouvée à la colonne 3 du même document; et
- Que ce règlement administratif peut être cité comme étant « Les taux annuels du règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-Utenam - numéro 2, 2018 »; et
- Ce règlement prend force et effet immédiatement après son approbation par le ministère des Affaires autochtones et Développement du Nord Canada.

Quorum :

5

(Chief)

(Conseiller)

(Conseiller)

(Conseiller)

(Conseiller)

(Conseiller)

(Conseiller)

(Conseiller)

(Conseiller)

(Conseiller)

265, DOUL. DES MONTAGNAIS, C.P. 8000, SEPT-ÎLES QC G4R 4L9 - TÉL. : 418 962-0327 - FAX : 418 968-0937



ANNEXE "A"

CLASSE ET TAUX DE TAXATION FONCIÈRE

COLONNE 1 SECTEUR	COLONNE 2 NOM DE LA RÉSERVE	COLONNE 3 CLASSE D'IMMEUBLE	COLONNE 4 TAUX DE TAXE FONCIÈRE 2018
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel	0.8520
		2. Services publics	3.0622
		3. Terrains non-aménagés	0.8520
		4. Industries principales	3.2708
		5. Industries légères	3.0622
		6. Entreprises	3.0622
		7. Terrains aménagés	0.8520
		8. Loisirs et but non-lucratif	0.8520
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel	0.8118
		2. Services publics	3.0220
		3. Terrains non-aménagés	0.8118
		4. Industries principales	3.2306
		5. Industries légères	3.0220
		6. Entreprises	3.0220
		7. Terrains aménagés	0.8118
		8. Loisirs et but non-lucratif	0.8118





LISTUGUJ MI'GMAQ GOVERNMENT

**LAW GOVERNING THE PRODUCTION,
DISTRIBUTION, SALE, POSSESSION AND
USE OF CANNABIS**

2018



**LAW GOVERNING THE PRODUCTION, DISTRIBUTION, SALE, POSSESSION AND
USE OF CANNABIS**

LAW NO. 2018-1

[Short title: “Listuguj Cannabis Law”]

**Date enacted: October 16, 2018
Coming into force: October 17, 2018**

WHEREAS Canada and Quebec have recently adopted legislation to legalize and regulate access to cannabis for recreational purposes;

WHEREAS the application of such laws on Listuguj Lands without the required adaptations goes against the jurisdictional integrity of Listuguj and the health and well-being of its people;

WHEREAS in absence of necessary harm reduction measures and appropriate restrictions, free and legal access to cannabis risks to adversely affect the health and security of Listuguj membership residing in Listuguj and most notably vulnerable groups such as youth, people with mental health issues, pregnant women, and those with prior history of drug abuse or at risk of addiction;

WHEREAS the Listuguj Mi’gmaq Government desires to protect public health, safety and security, including preventing cannabis from being diverted to an illegal market and illegal cannabis from entering a legal source of supply,

WHEREAS in addition to public health, safety and security, supporting the economic prosperity and well-being of the Mi’gmaq of Listuguj constitute a priority for the Listuguj Mi’gmaq Government;

WHEREAS in the circumstances, the Listuguj Mi’gmaq Government considers necessary to exercise its jurisdiction regarding cannabis production, distribution, sale, possession and use within Listuguj lands, as well as matters ancillary thereto and penalties for the violation thereof;

WHEREAS effectively combating the destructive effects of cannabis use and abuse in Listuguj, while capturing market opportunities created by the legalization of cannabis, requires special measures given our community’s unique location, culture, traditions, character and diverse composition;

WHEREAS the Mi’gmaq of Listuguj, as part of the Mi’gmaq Nation, are and have always been a sovereign people having historically affirmed and exercised their exclusive jurisdiction over their territory;

WHEREAS the Listuguj Mi’gmaq Government has the authority to make such laws based on its inherent right of self-government and self-determination, as recognized and affirmed in the domestic laws of Canada, including the *Constitution Act, 1982*;



WHEREAS the regulation of intoxicating and potentially harmful substances, such as cannabis, falls within the Listuguj Mi'gmaq Government's exercise of its right to internal self-government;

WHEREAS the *United Nations Declaration on the rights of Indigenous Peoples* ("UNDRIP") recognizes the right of the Mi'gmaq of Listuguj, as represented by the Listuguj Mi'gmaq Government, to autonomy and self-government in matters relating to their internal and local affairs in the exercise of their right to self-determination, as well as the right to freely pursue and control their economic development;

AND WHEREAS after a special meeting called by the Council for purposes of considering the contents of this Law on October 16, 2018, the majority of Listuguj electors in attendance assented to the present Law;

NOW THEREFORE the Chief and Council, in open meeting assembled, enact as follow:

1. Short Title

This Law may be cited as the "Listuguj Cannabis Law" (the "Law").

2. Interpretation

2.1 Definitions

In this Law,

"cannabis" means (1) any part of a cannabis plant, including the phytocannabinoids produced by, or found in, such a plant, regardless of whether that part has been processed or not, other than a non-viable seed of a cannabis plant, a mature stalk, without any leaf, flower, seed or branch, of such a plant, or a fibre derived from such a stalk, or the root or any part of the root of such a plant; (2) any substance or mixture of substances that contains or has on it any part of such a plant; and (3) any substance that is identical to any phytocannabinoid produced by, or found in, such a plant, regardless of how the substance was obtained;

"community" means the registered members of the Listuguj community, and where the context requires, its assets;

"Council" means the elected members of the Listuguj Mi'gmaq Government, namely the Chief and councillors;

"Directive" means a directive issued under and for purposes of the application of this Law by the Listuguj Cannabis Control Office;

"distribution", in respect to cannabis, means administering, transferring, transporting, sending, delivering, providing or otherwise making available in any manner, whether directly or indirectly, for purposes other than direct consumption or use;

"dried cannabis" means any part of a cannabis plant that has been subjected to a drying process, other than seeds;



“**Enforcement Officer**” means an officer of the Listuguj Police Department;

“**fresh cannabis**” means freshly harvested cannabis buds and leaves, other than seeds or plant material that can be used to propagate cannabis;

“**illegal cannabis**” means cannabis that is or was produced, imported, distributed or sold otherwise than in accordance with this Law and the *Cannabis Act*, S.C. 2018, c. 16, and its regulations;

“**Listuguj Lands**” means Listuguj Mi’gmaq First Nation lands presently under the jurisdiction and control of the Listuguj Mi’gmaq Government and in which all members have a common interest, and any and all lands that may be added thereto in the future;

“**LMG**” means the Listuguj Mi’gmaq Government;

“**Medical Cannabis**” means cannabis that is prescribed by a health care practitioner authorized to do so under the *Access to Cannabis for Medical Purposes Regulations*, SOR/2016-230, or future regulations replacing it;

“**minor person**” means a person who is less than eighteen (18) years of age;

“**motor vehicle**” means a vehicle that is capable of being propelled or driven otherwise than by muscular power;

“**Office**” means the Listuguj Cannabis Control Office, as established under section 5 of this Law;

“**Person**” means any natural or legal person;

“**possession**”, in respect to cannabis, means (i) having personal possession of cannabis or (ii) knowingly having cannabis in the actual possession or custody of another person, or to have it in any place, whether or not that place belongs to or is occupied by the person in possession, for the use or benefit of the same or of another person. Where one of two or more persons, with the knowledge and consent of the rest, has cannabis in her or his custody or possession, it shall be deemed to be in the custody and possession of each and all of them;

“**production**”, in respect to cannabis, means to obtain cannabis, as defined under this Law, by any method or process, including manufacturing, processing and synthesis, altering of its chemical and physical properties by any means, or cultivating, propagating or harvesting it or any living thing from which it may be extracted or otherwise obtained;

“**public place**” means any place that is normally open to members of the public or to which the public has access as of right or by invitation, express or implied, including any motor vehicle, temporary facilities and structures located in a public place;

“**Regulation**” means a Regulation enacted under and for purposes of the application of this Law by the Listuguj Cannabis Control Office;



“**residence**” means a dwelling unit, house or building in which one resides as their home, with the intent to stay for an undetermined period and with the intent to return to, irrespective of the nature of possessory or occupational rights that one holds therein;

“**sale**”, in respect to cannabis, means any sale or intended sale at retail for purposes of consumption or use;

“**use**”, in respect of cannabis, means to smoke, vape, ingest, absorb or otherwise consume.

2.2 Scope of application

This Law shall apply on Listuguj Lands and to all persons present therein.

3. General prohibition on production, distribution, sale and use of cannabis on Listuguj Lands

3.1 Except as permitted under this Law or relevant Regulations, no person shall:

- (a) engage in the production, distribution and sale of cannabis in or from Listuguj Lands;
- (b) use cannabis in a public place, or in any other place that is adjacent to a school, public playground or daycare facility during its opening hours;
- (c) be in possession, in a public place, of more than thirty (30) grams of dried cannabis or its equivalent in other forms in the following amounts:
 - 5 grams of fresh cannabis;
 - 15 grams of edible product;
 - 70 grams of liquid product;
 - 0.25 grams of concentrates (solid or liquid);
 - 1 cannabis plant seed;
- (d) cultivate more than four (4) cannabis plants, per residence, or be in possession of the equivalent amount of fresh or dried cannabis harvested from those plants in her or his residence for personal use purposes.

3.2 Notwithstanding the foregoing where a person is a patient holding a valid prescription for Medical Cannabis, the terms of the prescription will supersede this Law and its Regulations, but exclusively for the purposes of the person’s medical treatment.

3.3 Notwithstanding any other provision in this Law or relevant Regulations, it is strictly prohibited:



- (a) to engage in the production, distribution or sale, or be in possession of, illegal cannabis;
- (b) to use or be under the influence of cannabis when operating a motor vehicle, boat or aircraft;
- (c) to sell or otherwise provide cannabis to a minor person;
- (d) to distribute or sell any cannabis cultivated and harvested pursuant to paragraph 3.1 (d) of this Law;
- (e) for a minor person to sell, cultivate or possess cannabis; and,
- (f) for a minor person to use cannabis for any purposes other than Medical Cannabis in the form and amount prescribed.

4. Exemption

- 4.1 Notwithstanding anything in this Law, the LMG is exempted from the general prohibition of production, distribution and sale of cannabis as provided for in paragraph 3.1 (a) of this Law.
- 4.2 The LMG may, for the benefit of the community, engage in the production and distribution of cannabis within the Listuguj Lands, insofar as:
 - (a) the LMG owns or controls 51% or more of the business;
 - (b) the business operations are deemed to serve the inclusive and sustainable economic growth of the community;
 - (c) necessary measures are taken to ensure that the business operations do not defeat the protective purpose of this Law; and,
 - (d) the business operations are conducted in strict compliance with this Law and its Regulations.

5. Licencing authority and processes

Cannabis Control Office

- 5.1 Is hereby instituted a regulatory body, to be known as the “Listuguj Cannabis Control Office”, in charge of enforcing and administering this Law and enacting Regulations to ensure its application; the whole in accordance with this Law.
- 5.2 The Office shall start its work three (3) years following the adoption of this Law, or at an earlier date determined by the LMG by way of an Order-in-Council. Until such time, no cannabis production, distribution, sale/dispensary licence shall be issued by the Office and no cannabis-related activity requiring regulation, imposition of conditions or oversight by the Office can be undertaken.



Structure, Meetings and Decision-Making

- 5.3 The Office shall be composed of seven (7) members to be appointed by Order-in-Council for a term of three (3) years, and renewable for a second consecutive term.
- 5.4 To be eligible for appointment as a member of the Office, a person must:
- (a) be a community member, residing in Listuguj Lands or within a distance of less than 20 km therefrom;
 - (b) be at least twenty-five (25) years of age;
 - (c) not have any interest, whether directly or indirectly, in a private entity having an actual or potential interest in a matter related to the application of this Law;
 - (d) have no criminal conviction for an indictable offence or have received pardon for any such conviction.
- 5.5 The Council shall replace any member of the Office if the member resigns or is deemed unable or unfit to assume its functions by the Office, in accordance with its Directives.
- 5.6 The Office members shall appoint a Chairperson and a Secretary among themselves by majority vote.
- 5.7 Meetings of the Office shall be held with a quorum of not less than four (4) Office members and decisions of the Office shall be made by majority vote of at least three (3) present or represented members.
- 5.8 The Office shall hold meetings once every three (3) months, or at the call of the Chairperson or a majority of its members.
- 5.9 Notice of the Office meetings, the agenda and relevant documentation shall be provided to all Office members no later than seven (7) days prior to the date of each meeting.
- 5.10 Meetings of the Office shall be open to the public, unless otherwise decided by the Chairperson or a majority of its members, in which case they will be held *in camera*.
- 5.11 The Office has the authority to issue Directives governing its internal operations and functioning, including a Code of Conduct for its members. It shall also implement and maintain such internal systems, networks and databases as it may require to fulfill its mandate.

Mandate

- 5.12 The Office has the authority to:



- (a) issue, suspend and revoke the licences provided in this Law and its Regulations;
 - (b) regulate, monitor and inspect all the premises and activities of licence holders to ensure compliance with the relevant licence requirements; and,
 - (c) make any relevant decisions and take any actions deemed necessary to fulfill the purposes of the Regulations enacted under this Law.
- 5.13 The Office shall publish and make available for consultation to all community members, on an annual basis, the aggregate revenues earned from and expenses incurred by the LMG from distribution and sale of cannabis.

Licences

- 5.14 The Office is in charge of assessing the applications, and issuing and administering the following categories of licences:
- (a) Production Licences;
 - (b) Distribution Licence;
 - (c) Sale/Dispensary Licence; and,
 - (d) any subcategory of the above licences, as deemed necessary by the Office.
- 5.15 Notwithstanding any other provisions of this Law and its Regulations, the Production Licence may be granted exclusively to the LMG Council or an LMG corporation or another business that is owned or controlled for at least 51% by the LMG, in accordance with paragraph 4.2 (a) of this Law.
- 5.16 Notwithstanding any other provisions of this Law and unless otherwise provided in its Regulations, the Distribution Licence and its subcategories may be granted exclusively to LMG Council or an LMG corporation or another business that is owned or controlled for at least 51% by LMG, in accordance with paragraph 4.2 (a) of this Law.

Regulations

- 5.17 In fulfilling its mandate, the Office shall enact Regulations as required to ensure the proper implementation of this Law, namely Regulations providing for:
- (a) the eligibility criteria and prior conditions of application for each licence, including security background checks of owners, directors and personnel of licence holders;
 - (b) the application process, form and requirements in respect of each licence;



- (c) applicable annual fees, term and renewal conditions in respect of each licence;
- (d) the conditions of operations and restrictions applicable to sale/dispensary licence-holders; such as the location of points of sale, the hours of operation, and the maximum amount of cannabis that can be distributed or sold within a specified period of time to a person;
- (e) the conditions applicable to advertising and marketing activities and packaging and labeling requirements;
- (f) quality assurance standards to ensure that all cannabis produced, distributed and sold within Listuguj Lands are consistently and reliably safe and quality-controlled;
- (g) standards regarding the composition, strength, concentration, potency, purity or quality or any other property of cannabis and cannabis products produced, distributed and sold within Listuguj Lands;
- (h) the maximum and minimum prices for which cannabis and cannabis products can be sold by a licenced producer, distributor and point of sale;
- (i) procedures for addressing breach of provisions of this Law or its Regulations by licence holders and applicable sanctions, including suspension and revocation of the licence, fines not exceeding the amount of one hundred thousand dollars (\$ 100 000.00) per breach, and ineligibility of the licence holder; and,
- (j) mandatory measures and systems that producers, distributors and points of sale should put in place to ensure strict compliance with the provisions of section 3 this Law;
- (k) licencing requirements and conditions of online sale of cannabis;
- (l) the minimum safety and security standards, youth protection measures and reporting obligations for in-residence cultivation of cannabis pursuant to paragraph 3(1) (d) of this Law;
- (m) harm reduction mechanisms or services for users and preventative education measures for the youth.

5.18 In order to be enforceable, all Office Regulations shall be annexed to the present Law, after having received prior approval of the Council through an Order-in-Council.

Funding and Finances



- 5.19 As of the date of commencement of the Office's mandate, the Council shall provide the Office with an annual operational budget to ensure the Office can satisfy its duties and responsibilities under this Law until such time that the Office's operations will be financially self-sustaining.
- 5.20 Once it is determined by the Office and approved by Council that the Office is in a position to become financially self-sustainable, the Office shall make Directives governing its financial management and assume the funding of its operations.
- 5.21 At all times, licencing fees, fines and other amounts paid in accordance with the licencing system put in place under this Law shall be collected by the Council and set aside for purposes of funding of the Office.

6. Offences and penalties

- 6.1 Any person who commits an offence under paragraphs 3.1 (a) and 3.3 (a) of this Law is liable on summary conviction to:
- (a) a fine in the amount of one thousand dollars (\$ 1000.00);
 - (b) imprisonment for a term not exceeding thirty (30) days; or,
 - (c) both of the above.
- 6.2 Any person who commits an offence under paragraphs 3.1 (c), 3.1 (d) and 3.3 (b) to (e) of this Law is liable on summary conviction to:
- (a) a fine in the amount of six hundred dollars (\$ 600.00);
 - (b) imprisonment for a term not exceeding ten (10) days; or,
 - (c) both of the above.
- 6.3 Any person who commits an offence under paragraph 3.1 (b) and 3.3 (f) of this Law is liable on summary conviction to:
- (a) a fine in the amount of two hundred dollars (\$ 200.00).
- 6.4 Each day a person is in contravention of the provisions of this Law represents a separate offence and is subject to the penalties set forth under subsections 6.1, 6.2 and 6.3 of this Law.
- 6.5 A fine imposed under this section is payable directly to the LMG within thirty (30) days of the date of issuance of the offence ticket; unless a plea of not guilty is entered by the accused within the allocated time limit.
- 6.6 In addition to any other penalty imposed under this part, the LMG may apply to a court of competent jurisdiction in the province of Quebec to obtain an order prohibiting the continuation or repetition of the offence by the person convicted.



7. Enforcement

- 7.1 This Law and its Regulations are enforceable by an Enforcement Officer.
- 7.2 An Enforcement Officer may arrest any person whom she or he finds contravening any provisions of section 3 of this Law or relevant Regulations for the strict purposes of ensuring the proper application of this Law or the relevant Regulation.
- 7.3 Every person entering into Listuguj Lands by a motor vehicle, boat or aircraft shall, at all relevant times and upon request by an Enforcement Officer, declare whether or not she or he has in their possession any cannabis, whether on their person or in their possession.
- 7.4 Where an Enforcement Officer has reasonable grounds to believe a person subject to this Law to be or have been in contravention thereof, she or he may:
- (a) with warrant, except if otherwise authorized by the law, conduct a reasonable search of the person and any objects in her or his immediate possession;
 - (b) with warrant, except if otherwise authorized by the law, seize any goods or chattels by means or in relation to which there are reasonable grounds to believe that the Law was contravened or an offence was committed for a period of time for a reasonable period of time not exceeding three (3) months following the day of seizure. If proceedings are undertaken during this period in respect of the offence, the goods and chattels may remain under seizure until the proceedings are finally concluded; and,
 - (c) take the necessary measures to initiate proceedings against any person having contravened the provisions of this Law.
- 7.5 An Enforcement Officer may, with warrant except if otherwise authorized by the law, conduct a reasonable search of any building, premises or place of residence situated within the Listuguj Lands in which there are reasonable grounds to believe that the Law was contravened or an offence under this Law is being or was committed.
- 7.6 At all points of entry onto Listuguj Lands an Enforcement Officer may, with warrant except if otherwise authorized by the law, conduct a reasonable search of any motor vehicle, boat or aircraft coming onto Listuguj Lands:
- (a) provided that she or he has reasonable grounds to believe that an offence under this Law is being committed; and,
 - (b) after providing the passenger(s) with the opportunity to make a declaration as to whether they have in their possession any cannabis, whether on their person or in their possession.



- 7.7 All cannabis seized or found on Listuguj Lands shall be destroyed or caused to be destroyed, by an Enforcement Officer duly authorized to this effect, within thirty (30) days of the seizure unless, before that day, the person from whom the cannabis was seized or the person who claims to have a right in it applies to the court to establish their right in the things seized. Cannabis is considered to be destroyed when it is altered or denatured to such an extent that its use and propagation is rendered impossible or improbable.

8. Coming into force

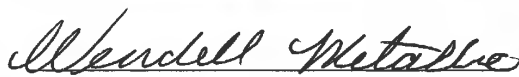
- 8.1 The provisions of this Law shall come into force and effect on the date of its publication in the *First Nations Gazette*, after having been:
- (a) assented to by a majority of Listuguj electors voting at a special meeting of the community called by the Council for purposes of approving this Law; and,
 - (b) duly executed by a quorum of Council.

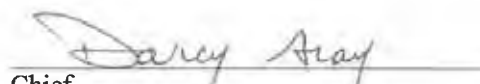
9. Amendment

- 9.1 This Law may be amended following the same procedure as its enactment.

THIS LAW IS HEREBY enacted by a quorum of Council at a duly convened Council meeting of the LMG on this 16th day of October, 2018.

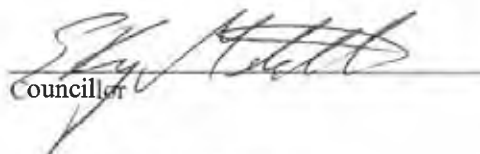
Quorum: 7


Councillor


Chief

Councillor


Councillor


Councillor


Councillor


Councillor



Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

I, Darcy Gray Chief/Councillor of the Listuguj Mi'Gmaq Government, do hereby
certify that a true copy of the foregoing Law was published in the *First Nations Gazette*.



Saskatchewan



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Ocean Man First Nation, in the Province of Saskatchewan, at a meeting held on the 27th day of August 2018.

**Ocean Man First Nation
Annual Expenditure By-law**

Dated at Ottawa, Ontario, this 29 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**OCEAN MAN FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2018-02**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Ocean Man First Nation has enacted the Ocean Man First Nation Property Assessment and Taxation Bylaw in 1999, respecting taxation for local purposes on reserve; and

C. The Council of the Ocean Man First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation in the current taxation year;

NOW, THEREFORE the Council of the Ocean First Nation duly enacts as follows:

1. This By-law may be cited as the Ocean Man First Nation Annual Expenditure By-law.

2. In this By-law:

“Act” means the *Indian Act*, S.C. 1985, c. I-5, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Ocean Man First Nation, being a band under the Act;

“By-law” means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“taxable property” means property in a reserve that is subject to taxation under the Taxation By-law; and

“Taxation By-law” means the Ocean Man First Nation Property Taxation and Assessment By-law.

3. The First Nation’s annual budget for the fiscal year beginning April 01, and ending March 31, is attached as Schedule “A” to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

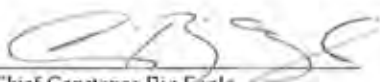
9. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

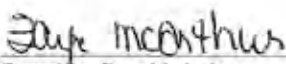
10. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

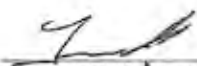
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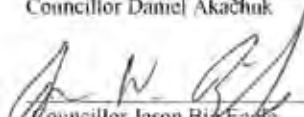
THIS By-law IS HEREBY DULY ENACTED by Council on the 27th day of August, 2018, at
Ocean Man First Nation, in the Province of Saskatchewan
A quorum of Council consists of four (4) members of Council.


Chief Constance Big Eagle


Councillor Faye McArthur


Councillor Timothy Standingready


Councillor Daniel Akachuk


Councillor Jason Big Eagle


Councillor Craig Big Eagle



SCHEDULE "A"

ANNUAL BUDGET 2018

PART 1: REVENUES

1. Local revenues estimated for current fiscal year: \$ 55,000.00

TOTAL ESTIMATED REVENUES **\$ 55,000.00**

PART 2: FORECAST EXPENDITURES

Primary School Education Program \$ 40,000.00

Day Care Program \$ 12,000.00

Contingency \$ 3,000.00

TOTAL ESTIMATED EXPENDITURES **\$ 55,000.00**



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Ocean Man First Nation, in the Province of Saskatchewan, at a meeting held on the 27th day of August 2018.

— **Ocean Man First Nation
Property Tax Rates By-law**

Dated at Ottawa, Ontario, this 21 day of November 2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



OCEAN MAN FIRST NATION

PROPERTY TAX RATES BY-LAW, NO. 2018-01

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the First Nation has enacted a Property Taxation By-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

B. Section 8.1 of the Property Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and

C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Ocean Man First Nation, at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the Ocean Man First Nation Property Tax Rates By-law.

2. In this By-law:

“By-law” means this property tax rates by-law;

“First Nation” means the Ocean Man First Nation, being a band as defined under the *Indian Act*;

“Property Taxation By-law” means the Ocean Man First Nation Property Assessment and Taxation By-law;

“Reserve” means land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*; and

“taxable property” means property in the Reserve that is subject to taxation under the Property Taxation By-law.

3. Taxes levied pursuant to the Property Taxation By-law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule for each property class established in the Property Taxation By-law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than \$ 1.00, the taxable property shall be taxed at \$ 0.00 for the taxation year.

5. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.



6. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
7. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
8. The schedule attached to this By-law forms part of and is an integral part of this By-law.
9. This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 12th day of August, 2018.

A quorum of Council consists of four (4) members of Council.

Chief Constance Big Eagle

Councillor Faye McArthur

Councillor Timothy Standingready

Councillor Daniel Akachuk

Councillor Jason Big Eagle

Councillor Craig Big Eagle



SCHEDULE "A" 2018 Rates Bylaw

Property Class	Mill Rate per \$1000 of assessed value
Non-Arable (Range) Land and Improvements	4.96
Other Agricultural Land and Improvements	4.96
Residential	7.24
Multi-Unit Residential	7.24
Seasonal Residential	7.24
Commercial and Industrial	19.79
Resource – including Oil Wells, Transmission Pipelines	23.20
Elevators	19.79
Railway Rights of Ways	19.79



PHEASANT RUMP NAKOTA FIRST NATION

BYLAW NO. 01-2018

PHEASANT RUMP NAKOTA FIRST NATION TRESPASS BYLAW

Being a Bylaw of the Pheasant Rump Nakota First Nation to provide for the removal and punishment of persons trespassing on Pheasant Rump Nakota First Nation Reserves or for frequenting the Reserve for prohibited purposes pursuant to subsection 51(1)(p) of the Indian Act



PHEASANT RUMP NAKOTA FIRST NATION TRESPASS BYLAW

BYLAW NO. 01-2018

Being a Bylaw of the Pheasant Rump Nakota First Nation to provide for the removal and punishment of persons trespassing on Pheasant Rump Nakota First Nation Reserves or for frequenting the Reserve for prohibited purposes pursuant to subsection 81(1)(p) of the Indian Act

WHEREAS the Pheasant Rump Nakota First Nation Reserves have been set apart for the use and benefit of members of the Pheasant Rump Nakota First Nation, and the exclusive use of the Pheasant Rump Nakota First Nation Reserves for Pheasant Rump Nakota First Nation members is an inherent right and is an Aboriginal and Treaty Right that is recognized and affirmed pursuant to subsection 35(1) of the *Constitution Act, 1982*;

AND WHEREAS the Pheasant Rump Nakota First Nation affirms the authority to establish a system of governance for and on behalf of members of the Pheasant Rump Nakota First Nation;

AND WHEREAS the Pheasant Rump Nakota First Nation Council has the inherent right to govern the Pheasant Rump Nakota First Nation and also exercises the powers of a "council of a band" under the *Indian Act* including the power to make bylaws regarding the removal of and punishment of persons trespassing on the Reserve, and regarding the residence of persons on the Reserve, pursuant to section 81(1)(p) of that Act;

AND WHEREAS the Pheasant Rump Nakota First Nation has a land regime based on custom and traditional land use and occupation, and any use, occupation, right to enjoy, or enter upon by a person that has not been approved of by the Pheasant Rump Nakota First Nation Council is deemed to be a trespass;

AND WHEREAS no person, other than members of the Pheasant Rump Nakota First Nation, possess any right to use, occupy, enjoy, or enter upon Pheasant Rump Nakota First Nation Reserves and lands reserved for the Pheasant Rump Nakota First Nation;

AND WHEREAS the Pheasant Rump Nakota First Nation Council has deemed it expedient and necessary for the benefit, comfort and safety of its members to provide for the removal and punishment of persons trespassing on the Reserves and to regulate the residence of persons living on the Reserves;

AND WHEREAS section 81(1)(r) provides for the penalties which may be imposed for contravention of this Bylaw:

"81(1)(r) the imposition on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both, for violation of a by-law made under this section."

AND WHEREAS section 81(2) and 81(3) of the *Indian Act* allows for further remedies to be provided by the Court as follows:

"81(2) Where any by-law of a band is contravened and a conviction entered, in addition to any other remedy and to any penalty imposed by the by-law, the court in which the conviction has been entered, and any court of competent jurisdiction thereafter, may make an order prohibiting the continuation or repetition of the offence by the person convicted."

"81(3) Where any by-law of a band passed is contravened, in addition to any other remedy and to any penalty imposed by the by-law, such contravention may be restrained by court action at the instance of the band council."

NOW THEREFORE the Pheasant Rump Nakota First Nation enacts the Pheasant Rump Nakota First Nation Trespass Bylaw.



INTRODUCTORY MATTERS

1. **Short Title**

This Bylaw may be cited as the *Pheasant Rump Nakota First Nation Trespass Bylaw, 2018*.

2. **Interpretation**

In this Bylaw:

"Band" and "First Nation" means the Pheasant Rump Nakota First Nation, as represented by its duly elected Chief and Councillors;

"Council" means the Chief and Councillors acting as a governing body of the First Nation, and further acting as a quorum of Council members;

"Dependent child(ren)" means the biological and legally or traditionally adopted child(ren), under the age of 18 years, or 21 years if disabled, of a member of the First Nation;

"Domestic violence" means the physical, emotional, or psychological (or any combination of physical, emotional, and psychological) abuse of a spouse;

"Officer" means any police or peace officer, constable, or other person charged with the duty to preserve and maintain the public peace, including members of the Royal Canadian Mounted Police, and any person appointed by the Council for the purpose of maintaining law and order on the Reserve;

"Member" means a person whose name appears on the list of the Pheasant Rump Nakota First Nation as maintained by Indigenous and Northern Affairs Canada, or by the First Nation, if the First Nation assumes control of their membership registration;

"Reserve" means any lands set apart for the use and benefit of the First Nation and its members;

"Spouse" means a life partner established through holy matrimony, marriage, civil union, domestic partnership, or common-law marriage, and someone with whom a registered member of the First Nation enjoys a more than casual intermittent intimate relationship;

"Trespassing" means the entry onto, or the presence on, the Reserve by a person without lawful justification, or for prohibited purposes or intentions.

3. **Application**

This Bylaw applies to any person who is not a member of the First Nation and on lands forming part of any Reserve held for the use and benefit of the First Nation.

4. **Compliance with other laws**

Enforcement and penalties pursuant to this Bylaw does not relieve a person from also complying with, or being subject to enforcement measures and penalties under the provisions of any other applicable Act, law, regulation, or bylaw including those enacted by the Federal and Provincial governments meant to ensure public and personal safety and provide for the prosecution and punishment of persons accused or convicted of criminal offences.

TRESPASS

5. **Residence on Reserve**

A. Lands forming the Reserve have been set aside for the exclusive use, benefit, and enjoyment of the members of the First Nation, including the right to occupy, establish, and maintain residence. Any rights and privileges of residence include a non-member spouse of such member, and is contingent upon the continuation of the matrimonial relationship, marriage, civil union, domestic partnership, or common-law marriage with the said member. The rights of residence of a dependent child who is not a member of the First Nation, shall expire the day after that child turns 18 (eighteen) years of age.

B. Any person who is not a member, or the spouse of a member, or a dependent child of a member requires written authorization from the Council to reside on the Reserve. This authorization is provided by Band Council Resolution executed in a manner, form and format established by the elected Council from time to time.

**6. Prohibited persons**

- A Any person who is not a member, including the spouse of a member or non-member dependent child of a member who has been charged with committing a Criminal Code offence listed below and is awaiting disposition of the criminal charge by a court of competent jurisdiction, or is convicted of a Criminal Code offence listed below is trespassing on the Reserve.
- sexual interference
 - invitation to sexual touching
 - sexual exploitation
 - incest
 - bestiality (including compelling the commission of, and in presence of or by a child)
 - child pornography (including making, possession, distribution)
 - parent or guardian procuring sexual activity
 - exposure
 - sexual assault
 - sexual assault with a weapon (including threats to a third party or causing bodily harm)
 - aggravated sexual assault
 - select offences where it can be proven that the offence was committed with the intent to commit an offence of a sexual nature
 - attempt or conspiracy to commit any of the above named offences
- B Any person who is not a member, including the spouse of a member or non-member dependent child of a member who has been charged with committing a Criminal Code offence listed below and is awaiting disposition of the charge by a court of competent jurisdiction, or convicted of a Criminal Code offence listed below is trespassing on the Reserve, when the victim of such offence is a member:
- assault (and included offences)
 - abduction of a young person
 - criminal harassment
 - uttering threats
 - making indecent and harassing phone calls
 - trespassing at night
 - mischief
 - failure to provide necessities of life
 - abandoning child
 - criminal negligence
 - extortion
- C Any person who is not a member, and most particularly the spouse of a member who has been suspected of committing or inflicting domestic violence upon a member is trespassing on the Reserve. Disclosure of any incident of domestic violence must come from the victim member, or a witness to any incident of domestic violence, and must be presented to a member of the Council and shall be held in strict confidence, except for the purposes of issuing a notice pursuant to this Bylaw

7. Prohibited Purpose

- A A person, other than a person referred to in section 7.B., who conducts or engages in any of the following activities on the Reserve shall be deemed to be frequenting the Reserve for a prohibited purpose and is trespassing on the Reserve.
- hunting, fishing, trapping
 - hawking or peddling wares or merchandise
 - loitering
 - soliciting
 - photographing, interviewing, or conducting research or surveys
 - distribution of written materials
 - camping
 - operating an all terrain vehicle (ATV) or snowmobile or other motorized or non-motorized recreational vehicle
 - dumping refuse or waste



- any other activity deemed to be of a source of nuisance and/or disturbance to members in general
 - any other activity that is prohibited by federal or provincial law or by the First Nation
- B. Section 7 A. does not apply to the following persons:
1. Pheasant Rump Nakota First Nation members exercising their inherent and Treaty right to hunt, fish, trap and gather within the Reserve in a manner that does not disrespect another members exercise of their own inherent and Treaty right to hunt, fish, trap, and gather within the Reserve
 2. A person granted written authorization by the Council to conduct or engage in an activity listed in 7 A.
 3. A person participating in any public activities, functions, and events, and cultural and traditional ceremonies, except those prohibited by section 2 A., 2 B., and 2 C.
 4. An officer in the course of his/her duties

NOTICE

B. Notice

- A. At any time, the Council may issue notice to a person that they are deemed to be trespassing by Band Council Resolution executed in a manner, form and format established by the elected Council from time to time.
- B. A Band Council Resolution executed pursuant to 8 A. shall include the following:
- name, and other identifying information deemed necessary, of the trespassing person.
 - nature of the allegation
 - applicable section herein which confirms the offence of trespass
 - effective date of order to vacate the Reserve
- C. A copy of a Band Council Resolution executed shall be provided to the trespasser forthwith.
- a) If service upon the trespasser of this Band Council Resolution is not able to be effected after reasonable efforts, then all efforts made shall be documented in writing and sworn to be true and provided to the Royal Canadian Mounted Police as in section 8.D.
 - b) A Band Council Resolution executed pursuant to this Bylaw may be posted in public places throughout the Reserve to effectively provide service of this notice upon the trespasser.
- D. A copy of a Band Council Resolution executed pursuant to this Bylaw shall be provided to the local and any other detachment of the Royal Canadian Mounted Police, as necessary.

ENFORCEMENT

9. Enforcement

- A. An officer will act to enforce this Bylaw and order any person who is trespassing to leave the Reserve immediately, and may order any person who engages in a prohibited activity on the Reserve to cease immediately.
- B. A person who fails or refuses to obey an order made under section 9.A. commits an offence.
- C. An officer may take any reasonable and lawful measure to remove a person from the Reserve deemed to have contravened this Bylaw.

COURT JURISDICTION AND PENALTY

10. Court of competent jurisdiction

- A. For any offence arising from the application of this Bylaw, the local Court of Queen's Bench shall preside and dispense justice.
- B. Nothing in this Bylaw, except as specifically provided, shall abrogate or derogate the authority and autonomy of the First Nation, nor its inherent, Aboriginal, and Treaty Rights or that of its members.

11. Penalty

- A. Any person who trespasses on the Reserve commits an offence and is liable on summary conviction to a fine of \$1,000.00 (one thousand dollars) and/or to imprisonment for a term not exceeding 30 (thirty) days.



- B. An officer may lay a separate charge for each day an offence under this Bylaw is ongoing or for each separate offence.

APPEAL

12. Appeal

An appeal of a notice issued pursuant to section 4 will be held in the following manner:

- A. Within 30 (thirty) days of receiving notice, or of the date of service having been deemed to be executed as described in section 8.C.a), a person who has been provided notice will provide a letter to the Council requesting that the matter be revisited.
- B. Within 7 days of receiving the letter requesting an appeal, the Council shall establish a Tribunal to hear and decide upon any appeal.
- C. The Tribunal shall consist of 3 Elders, none of whom are directly related to the person who received the notice, nor to the victim (if notice concerns contravention of section 5.B., or 6.C.).
- D. Within 14 days of serving his/her letter upon the Council, the person appealing their notice shall provide any information the Tribunal deems necessary and fair to make an informed decision, including:
- original of Canadian Police Information Centre (CPIC) database check
 - copy of their Saskatchewan Ministry of Social Services (or other relevant jurisdiction) Automated Client Index (ACI) database check
 - letters of support, indicating the person's character, behaviour, involvement in cultural, traditional, ceremonial activities, etc.
 - any other information requested by the Tribunal
- E. The Tribunal shall receive and consider any information provided by the appellant and within 30 days deliver their decision in writing to the Council who will then reaffirm notice previously issued by Band Council Resolution, or rescind Band Council Resolution providing notice.
- F. Any decision of the Tribunal is final and no further appeal is provided herein.

SEVERABILITY

13. Severability

Should a court determine that any provision of this Bylaw is invalid for any reason, the provision shall be severed from the Bylaw and the validity of the rest of the Bylaw shall not be affected.

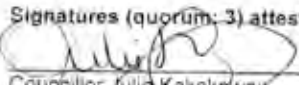
EFFECTIVE DATE

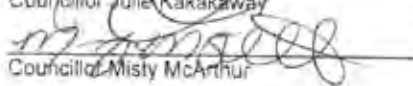
14. Coming into force

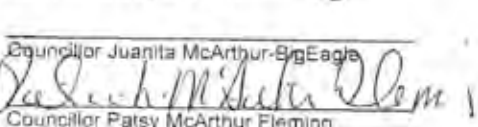
This Bylaw comes into force and is effective on the date on which it is first published in accordance with s. 86 of the Indian Act.

THIS BYLAW IS HEREBY made at a duly convened meeting of the Council of the Pheasant Rump Nakota First Nation this 30th day of January, 2018.

Signatures (quorum: 3) attesting to the approval and validity of this Bylaw:

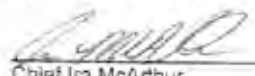

Councillor Julie Kakakaway


Councillor Misty McArthur


Councillor Juanita McArthur-Big Eagle


Councillor Patsy McArthur Fleming

Approval and witness to signatures:


Chief Ira McArthur



Sakimay First Nations

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P.O. Box. 339

Grenfell, SK

S0G 2B0

SAKIMAY FIRST NATIONS COMMUNITY STANDARDS BYLAW

BYLAW NUMBER 2017-02

Purpose:

A Bylaw applicable to the Yellow Calf Place (formerly referred to as Grenfell Beach) and Shesheep subdivision areas on the Sakimay IR No. 74 and Shesheep IR No. 74A, respectively, establishing minimum maintenance and occupancy standards for all properties located therein, prohibiting the non-conformance of these standards, and describing the ongoing enforcement of these standards for the purpose of:

- Preserving the character and quality of the neighbourhood;
- Protecting the health, safety, wellbeing and enjoyment of other tenants, Band members, Visitors and the general public; and
- Ensuring the community is managed in a sustainable way that preserves environmental quality for future generations.

WHEREAS Under Inherent and Treaty Rights, and the Authority of Sections 81-86 of the Indian Act, a Bylaw can be passed by the Band Council of a First Nation to prescribe minimum standards for the protection of property and the conduct of persons within the First Nation;

And **WHEREAS** the Chief and Council of the Sakimay First Nations are desirous of passing a Bylaw for maintenance of general neighbourly conduct to uphold minimum standards within the community;

And **WHEREAS** properties in the Yellow Calf Place and Shesheep subdivision areas were leased pursuant to two standard lease forms, the 1980 Lease and the 1991 Lease, and will be administered in accordance with the terms of a new agreement upon expiry of the current indenture, and future versions of that agreement;

And **WHEREAS** both the 1980 Lease and the 1991 Lease included provisions regulating the occupancy and use of the leased properties, and any future or successive agreements will continue to do so;

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And **WHEREAS** the regulatory and enforcement provisions of the 1980 Lease and the 1991 Lease have been incorporated in this Bylaw to the extent practicable, and may be modified or changed from time-to-time as the Band deems necessary in order to manage its affairs;

NOW THEREFORE BE IT RESOLVED THAT THE BAND COUNCIL OF THE SAKIMAY FIRST NATIONS IN OPEN MEETING DULY ASSEMBLED ENACTS AS FOLLOWS:

Short Title:

1. This Bylaw may be cited as "Sakimay First Nations Community Standards Bylaw".

Interpretation:

2. In this Bylaw:
 - 1) A person includes not only an individual, but a corporate body, unincorporated association, partnership, company, lessee, or owner as the particular case may be;
 - 2) A word described in the singular state has a corresponding meaning when used in the plural;
 - 3) Where the provisions of this Bylaw conflict with another, the more stringent standard shall prevail;
 - 4) Where a Court of Competent Jurisdiction determines any section, subsection, article, sentence, clause, or portion thereof of this Bylaw to be invalid, illegal, or ultra vires, all remaining portions shall remain in full force and in effect until repealed;
 - 5) This bylaw includes schedules as intended which are declared to form part of the bylaw.

Geographical Applicability:

3. This Bylaw is intended to apply to the properties situated within the Shesheep IR No.74A and Sakimay IR No.74, duly surrendered to Her Majesty the Queen in Right of Canada for leasing purposes, subject to the Policies and Requirements of the Sakimay First Nations:
 - 1) Order in Council P. C. 3037, dated June 13, 1951, and registered in the Indian Lands Registry as x17165;
 - 2) Order in Council P.C.1962-956, dated July 11, 1962, and registered in the Indian Lands Registry as 2719-66;

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- 3) Order in Council P.C. 1970-786, dated May 5, 1970, and registered in the Indian Lands Registry as 1438-17;
- 4) Order in Council P.C. 1989-1278, dated June 29, 1989, and registered in the Indian Lands Registry as 128287;
- 5) Order in Council P.C. 2000-1694, dated November 14, 2000, and registered in the Indian Lands Registry as 285139; and
- 6) Order in Council P.C. 2010-121, dated February 2, 2010, and registered in the Indian Lands Registry as 371408.

PART 1: DEFINITIONS

Definitions:

4. In this Bylaw:

- 1) *"Accessory Building"* shall mean a detached building, structure, or additional function, not used for human habitation, that is subordinate, customarily incidental, and exclusively devoted to the principal use, building, or structure located on the same Lot as the main building.
- 2) *"Access Road"* shall mean the corridor adjacent to each Property, open to the Public for the use of vehicular traffic, and maintained by The Band or its appointed designate, which is meant to provide Tenants, Occupants, Visitors and the general public with accessibility and connectivity to other Properties and Common Areas within the Subject Lands, and may refer to the physical road structure, or the land right-of-way designated for this purpose, as the case might be. Does not include a private right-of-way located fully within private property.
- 3) *"Animal"* shall mean any bird, reptile, amphibian, or mammal, excluding wildlife.
- 4) *"At Large"* shall mean an Animal that is not under the control of a responsible person through the use of a leash, harness, or tether.
- 5) *"Building"* shall mean the principle structure in the property consisting of walls, a roof, floors, internal partitions, plumbing works, fixtures, and services constructed in accordance with the Building Code intended primarily for human occupancy.
- 6) *"Building Code"* shall mean the 2015 National Building Code of Canada, and includes all subsequent interpretations, addendums, revisions, and updated versions of the code.



- 7) *"Bylaw Enforcement Officer"* shall mean a person assigned by The Band or its appointed designate to uphold and enforce the Bylaws, rules, and regulations enacted to maintain minimum standards within the Subject Lands.
- 8) *"CAD"* shall mean Computer Aided Design software that is typically utilized by draftspersons, architects, and engineers to create precise technical drawings or illustrations.
- 9) *"Common Area"* shall mean portions of the Subject Lands that are not Properties leased to a specific Tenant, and remain under the direct administration of The Band or its appointed designate. Common area are thus available for all Tenants, Occupants, Visitors and the general public to access and enjoy as the case may be, and include Access Roads, parking lots, park spaces, shorelines, drainage areas, and natural areas, but exclude areas specifically designated as *"No Trespassing"* in accordance with Section 41 of Bylaw 2017-02.
- 10) *"Compost"* shall mean a mixture of various decaying organic substances being converted to humus for soil amendment purposes.
- 11) *"Fence"* shall mean a barrier, trellis, or screening, other than vegetation, constructed of processed or natural materials, forming a boundary to enclose a Lot or part thereof, which is installed for decorative purposes, privacy, security, or separation.
- 12) *"Indenture"* shall mean the formal lease agreement signed by the lessee and lessor.
- 13) *"Livestock"* shall mean bovine, equine, or avian Animals kept for agricultural purposes.
- 14) *"Lot"* when used in the singular sense shall have the same definition as *"Property"*.
- 15) *"Minor"* shall mean a person that has not attained the age of eighteen (18) years, in accordance with the Government of Saskatchewan *"The Age of Majority Act."*
- 16) *"Motor Vehicle"* shall mean a transportation device propelled by means other than muscular power, including vehicles, motorcycles, all-terrain vehicles, and snowmobiles, and for the purposes of this Bylaw also includes vehicles without motive power that are designed to be towed by another vehicle, including trailers and recreational vehicles.

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- 17) "*Nuisance*" shall mean a condition or thing which adversely affects the health, welfare, wellbeing, enjoyment, or safety of neighbours, Band members, or the general public.
- 18) "*Occupant*" shall mean a person over the age of eighteen (18) years that is residing within a Building on a permanent or temporary basis, but is not the registered Tenant for the property. For the purposes of this Bylaw, an Occupant is deemed to be a competent adult legally responsible for their actions and for the actions of minors in their supervision.
- 19) "*Person*" shall include for the purposes of this Bylaw not only an individual, but a corporate body, unincorporated association, company, or other structured organization.
- 20) "*Property*" shall mean land, buildings, or both land and buildings for a particular Lot in question, as the case may be.
- 21) "*Structure*" shall mean an assembled three-dimensional combination of materials at a fixed location, requiring anchorage to the supporting ground or embedment within it, and includes buildings, accessory buildings, walls, decks, fences, tanks, pools, piers, poles, and towers, as the case may be.
- 22) "*Subject Lands*" shall mean all resort area properties to which this Bylaw is applicable.
- 23) "*Tenant*" shall mean all signatories to a particular Indenture residential/recreational lease agreement for a respective Property located within the subject lands.
- 24) "*The Band*" shall mean the Sakimay First Nations, either authorized Administrative Representatives or Band Council itself, as defined within the *Indian Act*, as the case may be.
- 25) "*Watercraft*" shall mean every type of boat, ship, vessel, or craft designed for, used, or being capable of navigating on or through water.
- 26) "*Veterinarian*" shall mean a certified practitioner of veterinary medicine registered with the Saskatchewan Veterinary Medical Association.
- 27) "*Visitor*" shall mean a person that is present anywhere within the Subject Lands in the company of, at the invitation of, or otherwise with the permission of a Tenant or Occupant. A person that is present on an individual lot for more than

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seven (7) consecutive calendar days is considered to be an Occupant, not a Visitor.

28) "Yard" shall mean the exterior portions of a Property that are outside the confines of a Building and/or Accessory Buildings, extending from the nearest exterior wall or face of the structure to the boundaries of the Lot.

PART 2: PROPERTY REQUIREMENTS

Provisions Related to Waste:

5. The Tenant of every developed Property shall ensure that occupied Buildings are equipped with sufficient waste reception containers to securely hold all rubbish and solid waste accumulating on the Property.
 - 1) Tenants are to maintain all waste reception containers in a clean, dry, and odour-free condition, and shall empty containers before they become a Nuisance to the public or neighbouring Properties.
 - 2) Rubbish and waste may not be allowed to accumulate on Property for a period longer than fourteen(14)consecutive calendar days prior to disposal.
 - 3) Hazardous Materials may not be included in domestic household waste.
 - 4) Recyclable materials may not be included in domestic household waste.
6. Waste reception containers shall be portable, durable, watertight, equipped with an impervious cover, and securable to prevent the entry of Animals, pests, or insects into the container.
7. Garbage or rubbish may not be stored outdoors in plastic bags or sacks unless protected inside a waste reception container.
8. All garbage storage areas on any Property, whether occupied or vacant, or developed or non-developed, are to be screened from public view.
9. No garbage or refuse shall be stored anywhere that is not a designated area, if there is a communal collection service provided to the Property by The Band or its appointed designate.

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10. Compost heaps are permitted only within enclosed containers designed for this purpose.
11. No Person shall mass deliver or otherwise deposit newsprint flyers or paper advertisements to Properties within the Subject Lands unless they are a paid subscription newspaper, election materials, a government agency publication, correspondence from The Band, its appointed designate, or from the community association.
12. Garbage receptacles may not be placed on roads located in the Subject Lands at any time, and must remain wholly within a Property's Yard or driveway.

Provisions Related to Animals and Pets:

13. No more than two(2) domesticated Animals and pets are permitted within each individual Property.
 - 1) No Person shall keep Livestock or wildlife within the Subject Lands.
14. Each Animal kept within the Subject Lands must possess a valid licence issued by The Band or its appointed designate.
15. No Person shall operate an Animal care business, including pet grooming or kennels, within the Subject Lands, unless a valid business licence has been issued by The Band or its appointed designate for this purpose.
16. Outdoor Animals must be contained within a Property by way of Fences, enclosures, tethers, or be otherwise continually supervised by a controlling Person.
 - 1) No Animal is permitted to roam At Large within any portion of the Subject Lands.
 - 2) Animals may not wander onto neighbouring properties.
 - 3) All Animals must be kept in a space sufficiently large to permit unfettered movement.
 - 4) No Animal may be kept within a vacant or undeveloped Property.
17. The Tenant is responsible for ensuring that all Animals kept on a subject Property are provided with humane conditions and the necessities of life.

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- 1) Animals kept outdoors must be provided with suitable protection from the elements.
 - 2) All Animal quarters must be kept in a clean and sanitary condition.
 - 3) No Animal may be tethered continuously or left alone for a period exceeding twelve (12) hours.
 - 4) All domestic Animals are to be spayed or neutered unless authorized within the applicable animal license.
 - 5) All domestic Animals are to be vaccinated or immunized against contagions and diseases.
 - 6) No Person shall keep an Animal in distress and shall promptly attend to a Veterinarian under such circumstances.
18. Within the Subject Lands, no Person shall harm an Animal, allow harm to come of an Animal, or allow an Animal under their control to become a Nuisance.
- 1) No owner of an Animal shall permit it to behave in a manner that poses a menace to the safety of another Person, domestic Animals, or wildlife.
 - 2) No Person shall abuse, annoy, or tease any Animal.
 - 3) Animals shall not be left unattended within a motor vehicle.
 - 4) No Person shall abandon or dispose of a live Animal on other Tenant's property or in Common Areas.
19. Animal owners must remove all Animal wastes produced by their Animals promptly from anywhere within the Subject Lands, including the Animal owner's own Property.
20. The Band or its appointed designate may require the removal of any Animal reasonably deemed to be dangerous.
- 1) No Person may keep an Animal that produces poison, venom, or toxin while in captivity that may cause harm to humans, other Animals, or wildlife.
21. Animals must be tethered on a functional leash when being walked off-property in Common Areas and Access Roads.

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Noise Provisions:

22. No Person shall make, cause, or permit any noise or sound in a public space that unreasonably disturbs the enjoyment, comfort, or convenience of others.
23. No Tenant, Occupant, or Visitor of any Property shall make, cause, or permit any noise or sound that unreasonably disturbs the enjoyment, comfort, or convenience of neighbouring Properties.
 - 1) No Person shall operate a sound playback device, entertainment device, or sound amplification equipment at a level that can be easily heard by another Person not on the same premises.
 - 2) No Person shall extend the sound of human voice beyond the level of ordinary conversation.
 - 3) No Person in charge of an Animal shall cause or permit the cries of that Animal to be heard at unreasonable levels from neighbouring Properties.
24. Construction related noises are not permitted before 8:00 AM or after 8:00 PM on any day of the week, except under emergency circumstances.
25. A Person may violate any noise provision in emergency conditions to preserve life, health, or property, but the onus will remain on that Person to prove such actions were necessary under the circumstances.

Yard Standards:

26. The Tenant or Occupant is responsible for ensuring that all Yard areas on developed, vacant, and undeveloped Properties are kept free of any condition that might present a fire, health, or accident hazard.
 - 1) All Properties are to be kept clean of garbage, litter, rubbish, refuse, or waste.
 - 2) Any condition that may promote an infestation of pests on the Property is to be eliminated promptly.
 - 3) Insects, rodents, vermin, or pests are to be removed promptly.
 - 4) No unusually sharp or dangerous objects may be kept in a Yard, and no decorative features which present a hazard to others are permitted.

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27. No materials or objects not associated with the normal occupancy and use of the Property shall be stored in a Yard.

- 1) All Properties are to be kept clear of inoperative, wrecked, discarded or unlicensed Motor Vehicles, Watercraft, machinery or parts thereof.
- 2) No Yards shall contain salvaged or stored materials.
- 3) No refrigerators, freezers, or appliances may be left outside a Building or Accessory Building in a Yard.
- 4) All unenclosed porches, decks, patios, or balconies are to be kept free of garbage, waste, or objects not associated with the Property.

Vegetation Requirements:

28. The Tenant or Occupant is responsible for maintaining all ground covers, gardens, flower gardens, and trees in a living condition on all Properties.

- 1) Dead or hazardous trees are to be removed promptly.
- 2) The Band or its appointed designate may determine if a tree or shrub is unreasonably hazardous, and may order the Tenant to remedy the situation immediately.

29. No Trees may be removed from the Subject Lands without a valid permit issued by the Band or its appointed Designate.

30. The Tenant is responsible for ensuring that the grass is cut on all Properties and ground cover is maintained at a height consistent with the other groomed Properties in the area.

- 1) All lawns and hedges are to be maintained intact and free of disease or deterioration.

31. The Tenant is responsible for ensuring that all trees, brushes, and shrubs are maintained to a standard consistent with other groomed Properties in the area.

- 1) Trees, bushes, and shrubs are to be pruned periodically to remove unhealthy growth and to maintain a tidy appearance.

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32. To prevent soil erosion, even and consistent ground cover is to be maintained on sloped surfaces.

33. The Tenant shall ensure that elm trees located within the subject Property are maintained in accordance with the Government of Saskatchewan *Dutch Elm Disease Regulations*.

1) No Person shall transport or use elm firewood.

34. Any new trees and shrubs planted within the Subject Lands must be of an approved species and variety.

1) No person shall import a terrestrial or aquatic plant into the Subject Lands that has been deemed an invasive species by the Saskatchewan Invasive Species Council.

Outdoor Signage:

35. Signs are not permitted on any Property without a valid sign permit.

1) This provision applies to free standing signs, signs affixed to Buildings, Accessory Buildings, wall or Fence surfaces, and portable signs.

2) These provisions do not apply to election signage erected in accordance with the *Saskatchewan Elections Act, 1996*.

36. A sign permit issued by The Band or its appointed designate is required in advance of all sign installations.

1) The fee for a sign permit is designated as set by Council from time to time and outlined in *Schedule K: Sign Permit Application*.

2) An applicant for a sign permit shall submit proof drawings depicting a proposed sign installation in conjunction with the permit application as needed for review and approval.

i. The information provided within the application form must be accurate and fully complete; any discrepancy between the data or proof provided and the actual appearance of the sign as it is installed onsite may be grounds for the revocation of the sign permit and the immediate removal of the sign.

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- ii. No sign may contain works, letters, or symbols considered offensive by the Sakimay First Nations or its appointed designate; the Band shall be the sole determinate and arbiter of acceptable sign content.
 - iii. Signs must be erected within 10 (ten) calendar days of the sign permit issuance.
- 3) The surface area of a sign is not to exceed a maximum area of 3 feet x 5 feet (0.914m x 1.524m).
 - 4) All signs are to be anchored on a suitable foundation that provides stability and a point of anchorage for the sign.
 - 5) All signs are to be installed level, plumb, and in locations that do not obstruct sight access from driveways or the roadway.
 - 6) Sign illumination must be discrete, energy efficient, and sufficiently shielded to prevent light pollution.
37. Signs, along with all supporting members or foundation elements, shall be removed when no longer in use.
38. All Properties shall display the Lot number sign supplied by the Sakimay First Nations or its appointed designate, in the location that is selected by the Band.
- 1) No Property shall display an alternative lot sign other than what is provided by the Sakimay First Nations.
 - 2) No Tenant, Occupant, or Visitor shall move a Lot sign for any Property which has been installed by the Sakimay First Nations or its appointed designate.

Fireworks:

39. No person shall set off or allow to be set off any fireworks, explosive, or pyrotechnic effect in any place or manner that might create a danger or harm to any person or property.
40. Fireworks are prohibited during any fire ban issued by Sakimay First Nations.



PART 3: USE OF PUBLIC SPACES

Trespassing Prohibition:

41. Tenants, Occupants, and Visitors shall only engage in recreational and outdoor activities within individual Properties, Common Areas, Access Roads, the lake, beach areas, docks and boat launches, parks and natural areas designated and identified for the enjoyment of the general public. No person shall presume that any lands not identified above are automatically common areas, as some are not. If the accessibility status of a particular area is in doubt a Tenant, Occupant, or Visitor is responsible for verifying access rights to the area in question with an official representative of the Sakimay First Nations.
42. No Person who is not a member of the Sakimay First Nations shall enter portions of the Subject Lands which are specifically identified through signage as "No Trespassing".
43. The Band or its appointed designate may establish zones within the Subject Lands where only Band members and Status Indians who are not Band members can conduct activities such as hunting, fishing, gathering and other traditional and cultural activities; all others shall treat these areas as if they are designated as "No Trespassing", irrespective of whether a sign is posted.
44. No Person who is not a member of the Sakimay First Nations shall enter portions of the Subject Lands which are specifically identified through signage as "No Trespassing".

Encroachment Prohibitions:

45. No Person shall park or otherwise leave any Motor Vehicle, equipment, or motorized machine in Common Areas unless in a developed stall specifically designated for parking and signed as such.
46. No Person shall park or otherwise leave any Motor Vehicle, equipment, or motorized machine on leased property, without the explicit consent of the Tenant.

Recreational Vehicle/Trailer Parking:

47. Recreational vehicles and trailers are required to obtain an initial "RV Parking Permit" in order to be parked on a leased property overnight or for an extended period of time.
 - 1) Recreational vehicles and trailers are prohibited from remaining parked on leased property for a period greater than two (2) weeks even with an initial parking permit. An extended "RV Parking Permit" is required in order for recreational vehicles and trailers to remain on leased property for a period beyond two weeks.

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- 2) Recreational vehicles and trailers are prohibited from remaining on leased property for a period beyond eight (8) weeks, cumulative, during each calendar year. Winter storage of recreational vehicles or trailers is prohibited on leased property.
- 3) RV parking permits must be obtained from Sakimay First Nations via submission of *Schedule N: Recreational Vehicle Parking Permit Application*.

Activities Prohibited in the Subject Lands:

48. No Person shall loiter, peddle wares or merchandise, panhandle, or hunt in Common Areas.
49. No door-to-door sales Person shall solicit, canvass, or lobby the Tenants or Occupants of any Property within the Subject Lands, unless sanctioned by The Band or its appointment designate via written permission.
 - 1) This section does not apply to persons completing a survey on behalf of The Band, its appointed designate, a registered non-profit organization, a political candidate seeking public office, or the community association.
50. No Person shall alter any portion of a roadway, parking area, park area, or natural area through construction or other means without written authorization from The Band or its appointed designate.
51. No Person shall construct, erect, or otherwise place a sign in Common Areas without the written consent of the Sakimay First Nations, unless such notice is placed specifically on a public bulletin board that has been furnished by The Band or its appointed designate for this purpose.

ATVs Prohibited Within Subject Lands:

52. The use of All-Terrain Vehicles (ATVs) is prohibited by all persons anywhere within the Subject Lands, except by the Bylaw Enforcement Officer.

PART 4: ENFORCEMENT OF BYLAWS

Administrative Representative

53. The Sakimay First Nation may designate an official to administer and enforce provisions of Bylaws.
 - 1) The Bylaw Enforcement Officer shall have the right of entry to all Properties within the Subject Lands for inspection and enforcement purposes.



- 2) Tenant shall indemnify and hold harmless The Band, its appointed designate, the administrator, the Bylaw Enforcement Officer, or other employee from all losses, costs, claims or damages which arise from the course of completing their duties under the authority of this Bylaw.

Contravention Order

54. An observed violation of this Bylaw may be followed by a formal written Contravention Order issued by the Bylaw Enforcement Officer or their Designated Representative.

- 1) The Contravention Order must be issued to a specific individual in the occurrence of a personal violation.
- 2) Where a property violation is involved, the Contravention Order must be issued jointly to all registered Tenants of that property, whether individuals or corporations.
- 3) Every Contravention Order must contain the date and time that it is issued.
- 4) Every Contravention Order must identify the specific provision of the bylaw that has been contravened, and a detailed description of the violation.
- 5) Every Contravention Order must identify the remedial action required to mitigate the violation, along with the deadline for when these actions must be completed.
- 6) Fines and penalties will be accumulated on a property's annual lease costs where applicable.
- 7) Contravention orders must be served directly to a person at the time of offence in the occurrence of a personal violation, or delivered by registered mail jointly to all registered tenants of the property in the occurrence of a property offence.
- 8) Failing to comply with the instructions contained within a Contravention Order is a separate punishable offence.

PART 5: PENALTIES

Penalties



55. Any person convicted of an offense pursuant to this Bylaw is liable on summary conviction to a fine as listed in *Schedule H*, upon a first offence.

- 1) In default of a payment of fine imposed, a period of imprisonment may be imposed for a term not exceeding six (6) months.
- 2) Each subsequent offence of the same nature to the same individual will generate a fine double that levied for the first offence.

56. Any penalty contained in either the 1980 Lease or the 1991 Lease, any successor agreements upon expiry of the current indenture, and future versions of those agreements may be imposed, as applicable to the specific Property subject to the Contravention Order.

57. Any enforcement mechanism contained in either the 1980 Lease or the 1991 Lease, any successor agreements upon expiry of the current indenture, and future versions of those agreements may also be utilized, as applicable to the specific Property subject to the Contravention Order.

Appeals Process

58. Any Person receiving a Summary Offence Ticket for an alleged contravention of a Bylaw Provision has, as an alternative to remitting the specified amount of the fine to the Sakimay First Nation, the right to:

- 1) Request a reduction of the ticketed amount; or
- 2) Dispute the validity of the ticket by:
 - i. Demonstrating the alleged offence did not occur;
 - ii. Demonstrating that the alleged offence was a result of extenuating circumstances beyond the control of the offender, as corroborated by 3rd Party Witnesses, thereby reducing the Person's culpability in the matter.

59. Any Person seeking fine relief or wishing to dispute a Summary Offence Ticket must return a suitable marked copy of it to the Sakimay First Nation or its appointed designate within seven (7) calendar days of the ticket date, accompanied with the fully completed Appeal Form describing the reasons for the appeal.

60. Upon receiving a complete Appeal Form, the Sakimay First Nation or its appointed designate shall, within seven (7) calendar days, assign an Adjudicator to review the

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circumstances of the incident, examine available evidence, and collect additional details and documentation to an extent deemed necessary to make an impartial ruling on the matter.

- 1) The Sakimay First Nations or its appointed designate may waive the requirement to appoint an Adjudicator if the Alleged Offender's sole grounds for appeal is for reduction of the fine amount, and the circumstances of the incident or culpability of the offender are not in dispute.

- iii. The Band may uphold the original amount of the fine, or reduce it to any sum deemed appropriate for the situation, at its discretion.

- 2) The Adjudicator shall be impartial in the matter at hand, possessing no prior involvement with the incident(s) and having no family relation, business association, or personal connections to either the Offender or Bylaw Enforcement Officer.

- 3) The Adjudicator so appointed shall possess prior relevant work experience related to the Saskatchewan Judicial System.

- 4) The Adjudicator may host an informal hearing where both the Alleged Offender and Bylaw Enforcement Officer have the opportunity to speak to the circumstances of the event, present evidence, and call witnesses.

- iv. All parties participating in an Adjudication hearing shall conduct themselves in a respectful, courteous, and efficient manner, and within the hearing the Adjudicator shall have the full authority to preside over the proceedings, maintain orderly and constructive dialogue, and remove any person deemed noxious, offensive, or unconstructive to the process.

- 5) The Adjudicator's written decision shall not be binding on either the Offender or Sakimay First Nation or appointed designate, should either party wish to pursue the matter further within a Court of Law having legal jurisdiction.

- v. The Adjudicator's written decision shall be provided within thirty (30) calendar days following the receipt of the Appeal Form.

61. In circumstances where the Adjudicator deems the offender's appeal has been vexatious, the cost of the appeal shall be remitted by the applicant. Otherwise, the cost of the appeal shall be remitted by the Sakimay First Nations, or its appointed designate.



PART 6: COMING INTO FORCE

Coming Into Force

62. This Bylaw shall come into force and take effect ninety (90) days from the day on which it is passed by The Band Council.

PART 7: AMENDMENT PROCESS

63. This bylaw may be amended by Chief and Council in the following manner:

- 1) A recommendation from a band member, supporting or requesting the amendment.
- 2) Where the proposed amendment is substantial in nature, it may be referred to a community meeting for input.
- 3) Where an amendment is technical in nature or where urgent or following community input may be enacted by a written Resolution of Chief and Council.
- 4) A written Resolution of Chief and Council amending this bylaw shall be filed with the Sakimay lands department.

Notice of Amendment

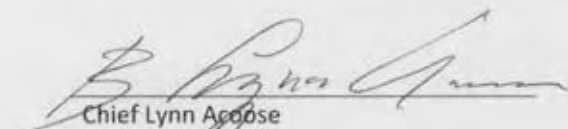
64. A notice of amendments shall be publicly posted and such reasonable efforts as the band deems necessary will be undertaken to provide notice to individuals off reserve.

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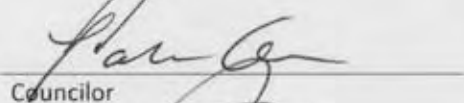


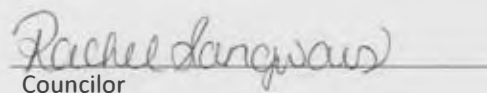
BE IT KNOWN that this bylaw entitled "Community Standards Bylaw" is hereby read for the first, second, and third and final time and is hereby enacted as bylaw 2017-02 by the council of Sakimay First Nations at a duly convened meeting of Council held on the 30 day of August 2017.

Voting in favour of the bylaw are the following members of council:

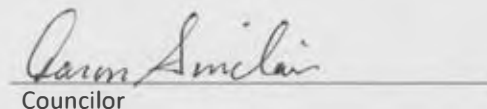

Chief Lynn Acoose


Councilor


Councilor


Councilor


Councilor


Councilor

Being the majority of those members of Council of Sakimay First Nations present at the aforesaid meeting of Council.



Sakimay First Nations

Telephone: (306) 697-2831

FAX: (306) 697 3565

P.O. Box. 339

Grenfell, SK

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SAKIMAY FIRST NATIONS ENVIRONMENTAL STANDARDS BYLAW

BYLAW NUMBER 2017-03

Purpose:

A Bylaw applicable to the Yellow Calf Place (formerly referred to as Grenfell Beach) and Shesheep subdivision areas on the Sakimay IR No. 74 and Shesheep IR No. 74A, respectively, establishing minimum maintenance and occupancy standards for all properties located therein, prohibiting the non-conformance of these standards, and describing the ongoing enforcement of these standards for the purpose of:

- Preserving the character and quality of the neighbourhood;
- Protecting the health, safety, wellbeing and enjoyment of other tenants, Band members, Visitors and the general public; and
- Ensuring the community is managed in a sustainable way that preserves environmental quality for future generations.

WHEREAS Under Inherent and Treaty Rights, and the Authority of Sections 81-86 of *The Indian Act*, a Bylaw can be passed by the Band Council of a First Nation to prescribe minimum standards for the protection of property and the conduct of persons within the First Nation;

And **WHEREAS** the Chief and Council of the Sakimay First Nations are desirous of passing a Bylaw for environmental stewardship to uphold minimum standards within the community;

And **WHEREAS** properties in the Yellow Calf Place and Shesheep subdivision areas were leased pursuant to two standard lease forms, the 1980 Lease and the 1991 Lease, and will be administered in accordance with the terms of a new agreement upon expiry of the current indenture, and future versions of that agreement;

And **WHEREAS** both the 1980 Lease and the 1991 Lease included provisions regulating the occupancy and use of the leased properties, and any future or successive agreements will continue to do so;

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And **WHEREAS** the regulatory and enforcement provisions of the 1980 Lease and the 1991 Lease have been incorporated in this Bylaw to the extent practicable, and may be modified or changed from time-to-time as the Band deems necessary in order to manage its affairs;

NOW THEREFORE BE IT RESOLVED THAT THE BAND COUNCIL OF THE SAKIMAY FIRST NATIONS IN OPEN MEETING DULY ASSEMBLED ENACTS AS FOLLOWS:

Short Title:

1. This Bylaw may be cited as "Sakimay First Nations Environmental Standards Bylaw".

Interpretation:

2. In this Bylaw:
 - 1) A Person includes not only an individual, but a corporate body, unincorporated association, partnership, company, lessee, or owner as the particular case may be;
 - 2) A word described in the singular state has a corresponding meaning when used in the plural;
 - 3) Where the provisions of this Bylaw conflict with another, the more stringent standard shall prevail;
 - 4) Where a Court of Competent Jurisdiction determines any section, subsection, article, sentence, clause, or portion thereof of this Bylaw to be invalid, illegal, or ultra vires, all remaining portions shall remain in full force and in effect until repealed;
 - 5) This Bylaw includes schedules as intended which are declared to form part of the Bylaw.

Geographical Applicability:

1. This Bylaw is intended to apply to the properties situated within the Shesheep IR No. 74A and Sakimay IR No.74, duly surrendered to Her Majesty the Queen in Right of Canada for leasing purposes, subject to the Policies and Requirements of the Sakimay First Nations:
 - 1) Order in Council P. C. 3037, dated June 13, 1951, and registered in the Indian Lands Registry as x17165;
 - 2) Order in Council P.C.1962-956, dated July 11, 1962, and registered in the Indian Lands Registry as 2719-66;

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- 3) Order in Council P.C. 1970-786, dated May 5, 1970, and registered in the Indian Lands Registry as 1438-17;
- 4) Order in Council P.C. 1989-1278, dated June 29, 1989, and registered in the Indian Lands Registry as 128287;
- 5) Order in Council P.C. 2000-1694, dated November 14, 2000, and registered in the Indian Lands Registry as 285139; and
- 6) Order in Council P.C. 2010-121, dated February 2, 2010, and registered in the Indian Lands Registry as 371408.

PART 1: DEFINITIONS

Definitions:

3. In this Bylaw:

- 1) "Accessory Building" shall mean a detached building, structure, or additional function, not used for human habitation, that is subordinate, customarily incidental, and exclusively devoted to the principal use, building, or structure located on the same Lot as the main building.
- 2) "Access Road" shall mean the corridor adjacent to each Property, open to the Public for the use of vehicular traffic, and maintained by The Band or its appointed designate, which is meant to provide Tenants, Occupants, Visitors and the general public with accessibility and connectivity to other Properties and Common Areas within the Subject Lands, and may refer to the physical road structure, or the land right-of-way designated for this purpose, as the case might be. Does not include a private right-of-way located fully within private property.
- 3) "Building" shall mean the principle structure in the property consisting of walls, a roof, floors, internal partitions, plumbing works, fixtures, and services constructed in accordance with the Building Code intended primarily for human occupancy.
- 4) "Building Code" shall mean the 2015 National Building Code of Canada, and includes all subsequent interpretations, addendums, revisions, and updated versions of the code.
- 5) "Bylaw Enforcement Officer" shall mean a person assigned by The Band or its appointed designate to uphold and enforce the Bylaws, rules, and regulations enacted to maintain minimum standards within the Subject Lands.

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- 6) "Common Area" shall mean portions of the Subject Lands that are not Properties leased to a specific Tenant, and remain under the direct administration of The Band or its appointed designate. Common area are thus available for all Tenants, Occupants, Visitors and the general public to access and enjoy as the case may be, and include Access Roads, parking lots, park spaces, shorelines, drainage areas, and natural areas, but exclude areas specifically designated as "No Trespassing" in accordance with Section 41 of Bylaw 2017-02.
- 7) "Fence" shall mean a barrier, trellis, or screening, other than vegetation, constructed of processed or natural materials, forming a boundary to enclose a Lot or part thereof, which is installed for decorative purposes, privacy, security, or separation.
- 8) "Graffiti" shall mean any drawing, inscription, symbol, image, writing, or marks that disfigure or deface any structure, equipment, or object.
- 9) "Hazardous Material" shall mean any product, mixture, material, or substance that is encompassed within one of the physical or health hazard classes defined within the Government of Saskatchewan *Hazardous Products Act*.
- 10) "Indenture" shall mean the formal lease agreement signed by the lessee and lessor.
- 11) "Lot" when used in the singular sense shall have the same definition as "Property".
- 12) "Maintenance" shall mean the preservation and upkeep of a property to counter environmental deterioration and wear-and-tear.
- 13) "Minor" shall mean a person that has not attained the age of eighteen (18) years, in accordance with the Government of Saskatchewan "The Age of Majority Act."
- 14) "Motor Vehicle" shall mean a transportation devise propelled by means other than muscular power, including vehicles, motorcycles, all-terrain vehicles, and snowmobiles, and for the purposes of this Bylaw also includes vehicles without motive power that are designed to be towed by another vehicle, including trailers and recreational vehicles.
- 15) "Nuisance" shall mean a condition or thing which adversely affects the health, welfare, wellbeing, enjoyment, or safety of neighbours, Band members, or the general public.

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- 16) "Occupant" shall mean a person over the age of eighteen (18) years that is residing within a Building on a permanent or temporary basis, but is not the registered Tenant for the property. For the purposes of this Bylaw, an Occupant is deemed to be a competent adult legally responsible for their actions and for the actions of minors in their supervision.
- 17) "Person" shall include for the purposes of this Bylaw not only an individual, but a corporate body, unincorporated association, company, or other structured organization.
- 18) "Property" shall mean land, buildings, or both land and buildings for a particular Lot in question, as the case may be.
- 19) "Recycling" shall mean the process of collecting, sorting, and reusing materials that would otherwise be waste in a different way or purpose.
- 20) "Structure" shall mean an assembled three-dimensional combination of materials at a fixed location, requiring anchorage to the supporting ground or embedment within it, and includes buildings, accessory buildings, walls, decks, fences, tanks, pools, piers, poles, and towers, as the case may be.
- 21) "Subject Lands" shall mean all resort area properties to which this Bylaw is applicable.
- 22) "Tenant" shall mean all signatories to a particular Indenture residential/recreational lease agreement for a respective property located within the subject lands.
- 23) "The Band" shall mean the Sakimay First Nations, either authorized Administrative Representatives or Band Council itself, as defined within the Indian Act, as the case may be.
- 24) "Visitor" shall mean a person that is present anywhere within the Subject Lands in the company of, at the invitation of, or otherwise with the permission of a Tenant or Occupant. A person that is present on an individual lot for more than seven (7) consecutive calendar days is considered to be an Occupant, not a Visitor.
- 25) "Watercraft" shall mean every type of boat, ship, vessel, or craft designed for, used, or being capable of navigating on or through water.

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- 26) "Yard" shall mean the exterior portions of a Property that are outside the confines of a Building and/or Accessory Buildings, extending from the nearest exterior wall or face of the structure to the boundaries of the Lot.

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PART 2: WATER AND SEWER REQUIREMENTS

Requirements for Potable Water:

4. Every developed Property containing an occupied Building shall be equipped with a supply of potable water.
5. A Property that is adjacent to a public water supply system that is provided and operated by The Band or its appointed designate must connect to that system at the Tenant's own cost, with the prior written consent of the Band or its appointed designate.
6. Every plumbing fixture within a Building shall be equipped with an adequate supply of hot and cold water.
7. No Tenant, Occupant, or Visitor shall waste potable water.
 - 1) No person shall irrigate lawns and outdoor plants during periods of rain.
 - 2) No person shall operate a decorative fountain within a Building or Yard without recycling any of the water used therein.
 - 3) No person shall allow a tap or hose to run indiscriminately with no purpose.
 - 4) The Band or its appointed designate may identify at its discretion other activities which constitute the waste of potable water.

Requirement to Utilize Sewage Disposal Systems:

8. All properties which are developed with Buildings must be furnished with a functional and effective sewage disposal system.
 - 1) A Property that is adjacent to a public sewage collection system which is provided and operated by The Band or its appointed designate must connect to that system at the Tenant's own cost, with the prior written consent of the Band or its appointed designate.
 - 2) If a public sewage disposal system is not available, a Tenant must provide a private sewage disposal system on the Property at their own cost of installation and Maintenance.

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- 3) All private sewage works shall comply with the provisions of the Government of Saskatchewan *Public Health Act* and *The Private Sewage Works Regulations*.
- 4) Unless connected to a public sewage disposal system, the sewage generated on a Property must be directed to a private sewage disposal system located on that Property, and cannot be directed or diverted to another Property.
- 5) The Tenant is responsible for ensuring that the private sewage works has sufficient capacity to treat the volume of wastewater generated onsite.
- 6) Should a public disposal system become available at a later date to a developed Property, a Tenant is required to connect to the system and decommission the onsite private sewage works, at their own expense.
9. No Person shall begin construction of a sewage system without a permit signed by the Health Canada Environmental Health Officer.
10. Every occupied Building within a Developed Property is to have a supply of running water and be directly connected to a sewage disposal system.

Environmental Considerations for Sewage Disposal Systems

11. The Tenant is solely responsible for ensuring that a private sewage works is adequately maintained, is being operated within the design parameters of the system, and effectively treats the wastewater generated on the Property.
12. The Tenant is solely responsible for operating and maintaining the sewage works in a sanitary manner at their own expense.
13. Outhouses or outdoor disposals of human wastes are not permitted on any Property whether vacant or developed.
14. No Person shall place, deposit, broadcast, cause, or allow to be placed any human or animal excretion, including manure for horticultural purposes, on any Property.
15. No Tenant shall plant trees in close proximity to a private sewage works or related sewage works line such that the roots can be reasonably expected to damage or otherwise interfere with the system.
 - 1) Tenants shall remove trees from a Property where roots are found to be damaging or otherwise compromising a private sewage system.

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- 2) No private sewage work shall be positioned on a Property in a position where trees from neighbouring properties or public spaces could reasonably expect to interfere with or damage the system.

Operation of Sewage Disposal Systems

16. No Person shall dispose of any harmful or deleterious substance in a sewer system, including but not limited to gasoline, diesel, paint, solvents, flammables, or chemicals.
17. No Person shall dispose of animal flesh, hides, bones, fats, blood, entrails, or manure or other types of malodorous substances capable of creating disease or a public Nuisance in a sewer system.
18. The land in the vicinity of a sewage disposal system shall be maintained in a condition that will not cause damage to the system or impair its functionality.
19. A private sewage works which is confirmed to be leaking is considered to have failed, and may not be used before being repaired.
 - 1) If there are reasonable grounds to suspect that the system is leaking or is otherwise functioning incorrectly, The Band or its appointed designate may require any Tenant to verify the integrity of a private sewage works located on the Property.
 - 2) The Tenant shall provide The Band or its appointed designate with evidence of any mitigating repairs made to a private sewage system required under this section.
20. Private sewage tanks must be emptied on an annual basis, by September 30th each year.
 - 1) Private sewage tanks may only be emptied by a commercial hauling operator and the Tenant must produce receipts upon request.
 - 2) Any commercial hauling operator providing services within the Subject Lands must be duly licensed by The Band or its appointed designate to conduct business within the Sakimay First Nations; all commercial haulers must possess a valid permit for the transportation and disposal of liquid domestic waste issued in accordance with the Saskatchewan *The Environmental Management and Protection Act, 2010*.



- 3) If the Band or its appointed designate establishes a Standing Offer Agreement with a commercial hauling operator for the provision of sewage removal services within the Subject lands, Tenants may not commission an alternate service provider for these services.

Decommissioning of Private Sewage Disposal Systems

21. All private sewage disposal systems shall be decommissioned in a manner consistent with applicable provincial regulations when no longer required.
22. No buried components of a private sewage system shall remain on a Property if the primary Building is removed and not promptly replaced with another.

PART 3: BUILDING RELATED ENVIRONMENTAL STANDARDS

Responsibility:

23. The Tenants of a respective Property located within the Subject Lands are ultimately responsible for all physical aspects of the Property, and for compliance with all property standards imposed herein under this Bylaw.
24. Notwithstanding Section 23, a Person who occupies a respective Property as an Occupant whom is not the registered Tenant remains responsible for ensuring their actions, conduct and residency habits are consistent with the standards imposed by this Bylaw.
25. Tenants and Occupants are responsible for the conduct, behaviour, and actions of any Visitors present in the Subject Lands in the same way that they are responsible for their own. For the purposes of this Bylaw, "Occupant" and "Visitor" shall be interchangeable as the case may be.
26. In Issuing a Contravention Order in accordance with Section 80, a Bylaw Enforcement Officer shall consider the party most responsible for a violation of the applicable provision, if the Occupant of the Property at the time of the offence is not the Registered Tenant, and issue the Contravention Order accordingly.
27. No Tenant shall cause or allow any Nuisance to occur.
 - 1) If said Nuisance is attributable to the actions of an Occupant, the Tenant is responsible for subsequently correcting the behavior and/or for removing the Occupant from the Property.

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28. No Occupant or Visitor of a respective Property shall cause or allow any Nuisance to occur.

- 1) A Minor is not considered an Occupant or Visitor for the purposes of this Bylaw.
- 2) The Tenants or Occupants of a respective Property shall be fully responsible for the conduct and actions of all Minors residing on or visiting that Property.

29. No Building or Accessory Building shall be constructed in an area that has been classified as a flood plain, or is subject to frequent seasonal flooding.

Permit Requirements:

30. A Valid Demolition Permit issued by the Sakimay First Nation is required from The Band or its appointed designate before a Tenant removes any structure, dwelling, Building, or Accessory Building on the Property.

- 1) No Person shall remove any part of a Building or structure without a demolition permit.
- 2) Before demolishing a structure, the applicant for a Demolition Permit must provide proof that prior disposal arrangements have been made with a suitable waste reception facility possessing a valid and current Permit to Operate a Waste Disposal Ground or Permit to Operate a Transfer Station.
- 3) If a Tenant's lease payments are in arrears, The Band or its appointed designate may refuse to issue a building permit until such time that the account is in good standing.

Safety Provisions:

31. During demolition activities, all removal areas are to be fenced to prevent unauthorized access to the Property.
32. Removal areas shall be placarded with appropriate signage to advise passersby of the hazards present onsite.
33. When a Building, Accessory Building, Fence, or other Lot feature is demolished, the Property shall be cleared of all waste and other materials promptly.
34. The footprint of any demolished Building element shall be graded and levelled.

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- 1) In areas of uneven or undulating topography, the footprint of a demolished Building element may be blended into adjacent slopes if levelling would substantially increase the amount of earthwork required to restore the site.

Hazardous Materials:

35. Hazardous Materials must be removed from a Property prior and during the demolition of any Building, Accessory Building, Fence, or other Lot feature.
36. Abatement of Hazardous Materials must be completed in accordance with The Government of Saskatchewan Occupational Health and Safety Regulations.
37. No Person shall dispose of Hazardous Materials within the Sakimay First Nations Solid Waste Disposal Grounds.

Recycling Provisions:

38. Materials that can be readily recycled during the demolition of any Building, Accessory Building, Fence, or other Lot features shall be salvaged accordingly in advance of or during removal operations.
39. No Person shall dispose of Recyclable Materials within the Sakimay First Nations Solid Waste Disposal Grounds.

Garbage and Waste:

40. No Person shall bury garbage or solid waste on any Property or Common Areas.

Pollution and Chemicals:

41. No Person shall cause or allow the discharge or leakage of a polluting substance into the environment.
42. All preservatives and paints used in Building construction are to be environmentally friendly and certified by the United States Environmental Protection Agency (EPA), or a similar, nationally-recognized organization.
43. No Person shall store or otherwise keep any quantity of industrial chemicals or automotive fluids on the Property in an open, unsealable container, including motor oil, gasoline, brake fluid, or antifreeze.



1) No person shall keep any quantity of Hazardous Materials on the property in a manner which violates or is otherwise inconsistent with the Government of Saskatchewan *Hazardous Substances and Waste Dangerous Goods Regulations*.

44. A person shall promptly clean up any minor amount of chemicals spilled on the Property not exceeding reportable thresholds designated within the Government of Saskatchewan *Environmental Spill Control Regulations*, with an appropriate neutralizing agent and sorbent material.

45. No pesticides or fertilizers shall be applied to any Property unless environmentally certified by the United States Environmental Protection Agency (EPA), or a similar, nationally-recognized organization.

Fires and Burning:

46. The burning of garbage is not permitted anywhere within the Subject Lands on either Property or Common Areas.

47. The burning of leaves, grass, brush, or other Yard waste is not permitted anywhere within the Subject Lands on any Property or Common Areas.

48. No substances other than clean wood, charcoal briquettes, or commercially procured fire logs may be burned within indoor or outdoor fire places.

49. No fire may produce black smoke or offensive odors at any time.

Fuel Tanks:

50. No underground fuel tanks are allowed or permitted on any private properties within the Subject Lands.

51. Underground fuel tanks must be removed promptly, at the Tenant's own cost.

52. Geotechnical and environmental testing must be completed promptly, at the Tenant's own cost, to verify that the surrounding soils are free of hydrocarbon contaminants.

53. If testing confirms the presence of leaked hydrocarbons, all contamination must be formally abated through a remediation project, with clearance records submitted to The Band or its appointed designate.

54. Any new fuel tank to be installed by the Tenant within the Property requires a Building Permit from The Band or its appointed designate prior to proceeding with installation.

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- 1) All new above ground fuel tanks must be double walled, placed on concrete supports, and feature secondary containment around the entire perimeter of the tank.

Environmental Considerations for Yard Use:

55. No Person shall allow the accumulation of grease or food materials in outdoor areas designated for cooking such that it becomes an attractant for animals, insects, or other pests, or causes offensive odours or Nuisances.
56. No Person shall import any plant invasive species onto the Property.
57. No Person shall permit a Motor Vehicle to run stationary anywhere within the Subject Lands for a period longer than twenty (20) consecutive minutes.

Illegal Activities:

58. No Person shall grow, manufacture or distribute illicit drugs, distilled spirits, or illegal substances on or within the Property.
59. No Person shall reside in a building that has housed the growing, manufacturing, or distribution of illicit drugs, distilled spirits, or illegal substances until the Property owner has verified that the structure is safe for human occupation.

PART 4: ENVIRONMENTAL STANDARDS FOR COMMON AREAS

Requirements to Preserve Public Spaces:

60. No Person is to place any vehicle, object, or rubbish in a Common Area except for specifically signed locations or receptacles clearly intended for this purpose.
61. No surplus earth materials, compost, or organic matter shall be placed in a Common Area.
62. No soil or ground is to be removed from a Common Area.
63. No Person shall alter the elevation, slope, or geology of a Common Area.
64. No Person is to cut, damage, or remove trees or vegetation in a Common Area, including the taking of such items for firewood.

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65. No Person shall plant, transplant, seed, or otherwise alter the natural flora of a Common Area, without the explicit written permission of The Band or its appointed designate.

66. No Person shall operate a Watercraft in a way that fouls or physically damages waterways, shorelines, or Common Areas.

Requirements to Preserve the Environment:

67. No hunting or trapping of animals is permitted anywhere within the Subject Lands.

1) This provision does not apply to zones specifically established for Band Members only to practice traditional and spiritual land uses.

68. Recreational activities occurring within common, natural, and lakeside areas may not damage the grounds, flora, or fauna.

69. No Person shall pollute, befoul or otherwise introduce any contaminant, chemical, or artificial substance into any water body or drainage course within the Subject Lands.

70. No Person shall dispose of or otherwise place any chemical, hydrocarbon, or synthetic substance in a storm drain, drainage channel, or water body.

71. No Person shall expectorate, urinate, or defecate in any common property or public place, except in a facility specifically provided for this purpose.

72. No Person shall create or apply Graffiti on any Common Area, public property, or private property surface that falls within public view.

Property Encroachment:

73. No Building, Accessory Building, Fence, other Lot feature or amenity shall extend beyond the perimeter of a Property into a Common Area, Access Road, or neighbouring property.

Use of Motor Vehicles in Subject Lands:

74. Any person operating a Motor Vehicle within the Subject Lands must hold a current driver's licence valid in a Canadian jurisdiction, or an internationally issued license recognized as having equivalency by Saskatchewan Government Insurance.

75. No Person shall place anything other than a Motor Vehicle in an Access Road.



76. Motor Vehicles may not be parked in Access Roads for more than twenty-four (24) consecutive hours.

- 1) Vehicles may not be parked in any Access Road that is specifically signed and designated as "no parking".
- 2) Vehicles may not be parked in any Access Road in a manner that blocks the driveway or access to another Property or public space.
- 3) Large vehicles may not be parked in any location which inhibits the visibility of motorists or adversely affects the abilities of other users to navigate Access Roads safely.

77. No motor vehicle or recreational vehicle shall be operated in any area that is not an Access Road, unless specifically designated for this purpose and signed accordingly.

PART 5: ENFORCEMENT OF BYLAWS

Applicable Laws and Regulations

78. The Federal and Provincial laws and regulations related to the environment, waters, fish and wildlife shall be used where applicable.

Administrative Representative

79. The Sakimay First Nation may designate an official to administer and enforce provisions of Bylaws.

- 1) The Bylaw Enforcement Officer shall have the right of entry to all properties within the Subject Lands for inspection and enforcement purposes.
- 2) Tenant shall indemnify and hold harmless The Band, its appointed designate, the administrator, the Bylaw Enforcement Officer, or other employee from all losses, costs, claims or damages which arise from the course of completing their duties under the authority of this Bylaw.

Contravention Order

80. An observed violation of this Bylaw may be followed by a formal written Contravention Order issued by the Bylaw Enforcement Officer or their Designated Representative.

- 1) The Contravention Order must be issued to a specific individual in the occurrence of a personal violation.



- 2) Where a property violation is involved, the Contravention Order must be issued jointly to all registered Tenants of that property, whether individuals or corporations.
- 3) Every Contravention Order must contain the date and time that it is issued.
- 4) Every Contravention Order must identify the specific provision of the bylaw that has been contravened, and a detailed description of the violation.
- 5) Every Contravention Order must identify the remedial action required to mitigate the violation, along with the deadline for when these actions must be completed.
- 6) Fines and penalties will be accumulated on a property's annual lease costs where applicable.
- 7) Contravention Orders must be served directly to a Person at the time of offence in the occurrence of a personal violation, or delivered by registered mail jointly to all registered Tenants of the property in the occurrence of a property offence.
- 8) Failing to comply with the instructions contained within a Contravention Order is a separate punishable offence.

PART 6: PENALTIES

Penalties

81. Any Person convicted of an offence pursuant to this Bylaw is liable on summary conviction to a fine as listed in *Schedule I*, upon a first offence.

- 1) In default of a payment of fine imposed, a period of imprisonment may be imposed for a term not exceeding six (6) months.
- 2) Each subsequent offence of the same nature to the same individual shall generate a fine double that levied for the first offence.

82. Any penalty contained in either the 1980 Lease or the 1991 Lease, any successor agreements upon expiry of the current indenture, and future versions of those agreements may be imposed, as applicable to the specific Property subject to the Contravention Order.

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83. Any enforcement mechanism contained in either the 1980 Lease or the 1991 Lease, any successor agreements upon expiry of the current indenture, and future versions of those agreements may also be utilized, as applicable to the specific Property subject to the Contravention Order.
84. Any Person who does not pay the fine voluntarily may be subject to a summons before a magistrate for enforcement of the fine, plus recovery of all costs incurred by the Sakimay First Nations or its Appointed Designate while pursuing enforcement actions.
85. The conviction of a Person for a contravention of any portion of this Bylaw does not relieve the Person of their duty to comply with it, and the convicting magistrate shall, in addition to the fine and expenses imposed, order the Person, within a specified period, to remedy the contravention of the Bylaw.

Appeals Process

86. Any Person receiving a Summary Offence Ticket for an alleged contravention of a Bylaw Provision has, as an alternative to remitting the specified amount of the fine to the Sakimay First Nation, the right to:
- 1) Request a reduction of the ticketed amount; or
 - 2) Dispute the validity of the ticket by:
 - i. Demonstrating the alleged offence did not occur;
 - ii. Demonstrating that the alleged offence was a result of extenuating circumstances beyond the control of the offender, as corroborated by 3rd Party Witnesses, thereby reducing the Person's culpability in the matter.
87. Any Person seeking fine relief or wishing to dispute a Summary Offence Ticket must return a suitable marked copy of it to the Sakimay First Nation or its appointed designate within seven (7) calendar days of the ticket date, accompanied with the fully completed Appeal Form describing the reasons for the appeal.
88. Upon receiving a complete Appeal Form, the Sakimay First Nation or its appointed designate shall, within seven (7) calendar days, assign an Adjudicator to review the circumstances of the incident, examine available evidence, and collect additional details and documentation to an extent deemed necessary to make an impartial ruling on the matter.



- 3) The Sakimay First Nations or its appointed designate may waive the requirement to appoint an Adjudicator if the Alleged Offender's sole grounds for appeal is for reduction of the fine amount, and the circumstances of the incident or culpability of the offender are not in dispute.
 - i. The Band may uphold the original amount of the fine, or reduce it to any sum deemed appropriate for the situation, at its discretion.
 - 4) The Adjudicator shall be impartial in the matter at hand, possessing no prior involvement with the incident(s) and having no family relation, business association, or personal connections to either the Offender or Bylaw Enforcement Officer.
 - 5) The Adjudicator so appointed shall possess prior relevant work experience related to the Saskatchewan Judicial System.
 - 6) The Adjudicator may host an informal hearing where both the Alleged Offender and Bylaw Enforcement Officer have the opportunity to speak to the circumstances of the event, present evidence, and call witnesses.
 - i. All parties participating in an Adjudication hearing shall conduct themselves respectful, courteous, and efficient manner, and within the hearing the Adjudicator shall have the full authority to preside over the proceedings, maintain orderly and constructive dialogue, and remove any person deemed noxious, offensive, or unconstructive to the process.
 - 7) The Adjudicator's written decision shall not be binding on either the Offender or Sakimay First Nation or appointed designate, should either party wish to pursue the matter further within a Court of Law having legal jurisdiction.
 - i. The Adjudicator's written decision shall be provided within thirty (30) calendar days following the receipt of the Appeal Form.
89. In circumstances where the Adjudicator deems the offender's appeal has been vexatious, the cost of the appeal shall be remitted by the applicant. Otherwise, the cost of the appeal shall be remitted by the Sakimay First Nations, or its appointed designate.



PART 7: COMING INTO FORCE

Coming Into Force

90. This Bylaw shall come into force and take effect ninety (90) days from the day on which it is passed by The Band Council.

PART 8: AMENDMENT PROCESS

91. This bylaw may be amended by Chief and Council in the following manner:

- 1) A recommendation from a band member, supporting or requesting the amendment.
- 2) Where the proposed amendment is substantial in nature, it may be referred to a community meeting for input.
- 3) Where an amendment is technical in nature or where urgent or following community input may be enacted by a written Resolution of Chief and Council.
- 4) A written Resolution of Chief and Council amending this bylaw shall be filed with the Sakimay lands department.

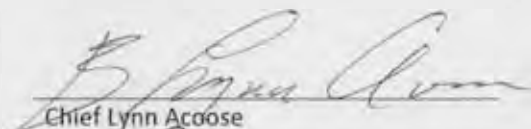
Notice of Amendment

92. A notice of amendments shall be publicly posted and such reasonable efforts as the band deems necessary will be undertaken to provide notice to individuals off reserve.

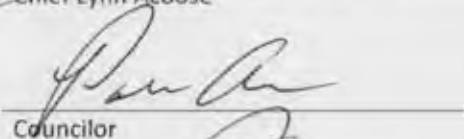


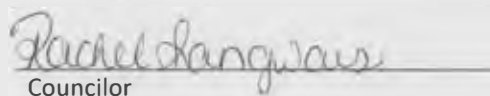
BE IT KNOWN that this bylaw entitled "Environmental Standards Bylaw" is hereby read for the first, second, and third and final time and is hereby enacted as bylaw 2017-03 by the council of Sakimay First Nations at a duly convened meeting of Council held on the 30 day of August, 2017.

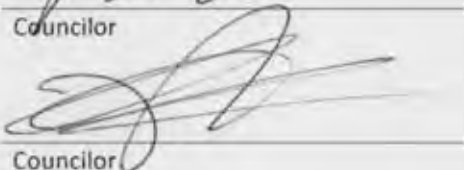
Voting in favour of the bylaw are the following members of council:


Chief Lynn Acoose


Councilor


Councilor


Councilor


Councilor


Councilor

Being the majority of those members of Council of Sakimay First Nations present at the aforesaid meeting of Council.

21 BFL



Sakimay First Nations

Telephone: (306) 697-2831

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P.O. Box. 339

Grenfell, SK

S0G 2B0

SAKIMAY FIRST NATIONS PROPERTY STANDARDS BYLAW

BYLAW NUMBER 2017-01

Purpose:

A Bylaw applicable to the Yellow Calf Place (formerly referred to as Grenfell Beach) and Shesheep subdivision areas on the Sakimay IR No. 74 and Shesheep IR No. 74A, respectively, establishing minimum maintenance and occupancy standards for all properties located therein, prohibiting the non-conformance of these standards, and describing the ongoing enforcement of these standards for the purpose of:

- Preserving the character and quality of the neighborhood;
- Protecting the health, safety, wellbeing and enjoyment of other tenants, Band members, Visitors and the general public; and
- Ensuring the community is managed in a sustainable way that preserves environmental quality for future generations.

WHEREAS Under Inherent and Treaty Rights, and the Authority of Sections 81-86 of *The Indian Act*, a Bylaw can be passed by the Band Council of a First Nation to prescribe minimum standards for the protection of property and conduct of persons within the First Nation;

And **WHEREAS** the Chief and Council of the Sakimay First Nations are desirous of passing a Bylaw for maintenance and occupancy of property to uphold minimum standards within the community;

And **WHEREAS** properties in the Yellow Calf Place and Shesheep subdivision areas were leased pursuant to two standard lease forms, the 1980 Lease and the 1991 Lease, and will be administered in accordance with the terms of a new agreement upon expiry of the current indenture, and future versions of that agreement;

And **WHEREAS** both the 1980 Lease and the 1991 Lease included provisions regulating the occupancy and use of the leased properties, and any future or successive agreements will continue to do so;

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And **WHEREAS** the regulatory and enforcement provisions of the 1980 Lease and the 1991 Lease have been incorporated in this Bylaw to the extent practicable, and may be modified or changed from time-to-time as the Band deems necessary in order to manage its affairs;

NOW THEREFORE BE IT RESOLVED THAT THE BAND COUNCIL OF THE SAKIMAY FIRST NATIONS IN OPEN MEETING DULY ASSEMBLED ENACTS AS FOLLOWS:

Short Title:

1. This Bylaw may be cited as "Sakimay First Nations Property Standards Bylaw".

Interpretation:

2. In this Bylaw:
 - 1) A Person includes not only an individual, but a corporate body, unincorporated association, partnership, company, lessee, or owner as the particular case may be;
 - 2) A word described in the singular state has a corresponding meaning when used in the plural;
 - 3) Where the provisions of this Bylaw conflict with another, the more stringent standard shall prevail;
 - 4) Where a Court of Competent Jurisdiction determines any section, subsection, article, sentence, clause, or portion thereof of this Bylaw to be invalid, illegal, or ultra vires, all remaining portions shall remain in full force and in effect until repealed;
 - 5) This Bylaw includes schedules as intended, which are declared to form part of the Bylaw.

Geographical Applicability:

1. This Bylaw is intended to apply to the properties situated within the Shesheep IR No.74A and Sakimay IR No.74, duly surrendered to Her Majesty the Queen in Right of Canada for leasing purposes, subject to the Policies and Requirements of the Sakimay First Nations:
 - 1) Order in Council P. C. 3037, dated June 13, 1951, and registered in the Indian Lands Registry as x17165;
 - 2) Order in Council P.C.1962-956, dated July 11, 1962, and registered in the Indian Lands Registry as 2719-66;

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- 3) Order in Council P.C. 1970-786, dated May 5, 1970, and registered in the Indian Lands Registry as 1438-17;
- 4) Order in Council P.C. 1989-1278, dated June 29, 1989, and registered in the Indian Lands Registry as 128287;
- 5) Order in Council P.C. 2000-1694, dated November 14, 2000, and registered in the Indian Lands Registry as 285139; and
- 6) Order in Council P.C. 2010-121, dated February 2, 2010, and registered in the Indian Lands Registry as 371408.

PART 1: DEFINITIONS

Definitions:

2. In this Bylaw:

- 1) "Accessory Building" shall mean a detached building, structure, or additional function, not used for human habitation, that is subordinate, customarily incidental, and exclusively devoted to the principal use, building, or structure located on the same Lot as the main building.
- 2) "Access Road" shall mean the corridor adjacent to each Property, open to the Public for the use of vehicular traffic, and maintained by The Band or its appointed designate, which is meant to provide Tenants, Occupants, Visitors and the general public with accessibility and connectivity to other Properties and Common Areas within the Subject Lands, and may refer to the physical road structure, or the land right-of-way designated for this purpose, as the case might be. Does not include a private right-of-way located fully within private property.
- 3) "Animal" shall mean any bird, reptile, amphibian, or mammal, excluding wildlife.
- 4) "Basement" shall mean a space of a Building that is partially below grade.
- 5) "Building" shall mean the principle structure in the property consisting of walls, a roof, floors, internal partitions, plumbing works, fixtures, and services constructed in accordance with the Building Code intended primarily for human occupancy.
- 6) "Building Code" shall mean the 2015 National Building Code of Canada, and includes all subsequent interpretations, addendums, revisions, and updated versions of the code.



- 7) *"Bylaw Enforcement Officer"* shall mean a person assigned by The Band or its appointed designate to uphold and enforce the Bylaws, rules, and regulations enacted to maintain minimum standards within the Subject Lands.
- 8) *"CAD"* shall mean Computer Aided Design software that is typically utilized by draftspersons, architects, and engineers to create precise technical drawings or illustrations.
- 9) *"Common Area"* shall mean portions of the Subject Lands that are not Properties leased to a specific Tenant, and remain under the direct administration of The Band, or its appointed designate. Common areas are thus available for all Tenants, Occupants, Visitors and the general public to access and enjoy as the case may be, and include Access Roads, parking lots, park spaces, shorelines, drainage areas, and natural areas, but exclude areas specifically designated as *"No Trespassing"* in accordance with Section 41 of Bylaw 2017-02.
- 10) *"Fence"* shall mean a barrier, trellis, or screening, other than vegetation, constructed of processed or natural materials, forming a boundary to enclose a Lot or part thereof, which is installed for decorative purposes, privacy, security, or separation.
- 11) *"Graffiti"* shall mean any drawing, inscription, symbol, image, writing, or marks that disfigure or deface any structure, equipment, or object.
- 12) *"Indenture"* shall mean the formal lease agreement signed by the lessee and lessor.
- 13) *"Legal Nonconforming"* shall mean a building or other structure that was legally established in full compliance with the applicable laws, regulations, and ordinances in effect at the time of construction, but which does not meet the current zoning and/or Building Code provisions.
- 14) *"Lot"* when used in the singular sense shall have the same definition as *"Property"*.
- 15) *"Maintenance"* shall mean the preservation and upkeep of a Property to counter environmental deterioration as well as normal wear-and-tear.
- 16) *"Means of Egress"* shall mean a continuous and unobstructed route of travel for the escape of any Person from within a Building to a point located outside the Building.

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- 17) "Minor" shall mean a person that has not attained the age of eighteen (18) years, in accordance with the Government of Saskatchewan "The Age of Majority Act."
- 18) "Motor Vehicle" shall mean a transportation device propelled by means other than muscular power, including vehicles, motorcycles, all-terrain vehicles, and snowmobiles, and for the purposes of this Bylaw also includes vehicles without motive power that are designed to be towed by another vehicle, including trailers and recreational vehicles.
- 19) "Nuisance" shall mean a condition or thing which adversely affects the health, welfare, wellbeing, enjoyment, or safety of neighbours, Band members, or the general public.
- 20) "Occupant" shall mean a person over the age of eighteen (18) years that is residing within a Building on a permanent or temporary basis, but is not the registered Tenant for the Property. For the purposes of this Bylaw, an Occupant is deemed to be a competent adult legally responsible for their actions and for the actions of Minors in their supervision.
- 21) "Person" shall include for the purposes of this Bylaw not only an individual, but a corporate body, unincorporated association, company, or other structured organization.
- 22) "Professional Engineer" shall mean an individual who is registered as a Professional Engineer with the Association of Professional Engineers and Geoscientists of Saskatchewan, and in good standing with the association.
- 23) "Property" shall mean land, Buildings, or both land and Buildings for a particular Lot in question, as the case may be.
- 24) "Structure" shall mean an assembled three-dimensional combination of materials at a fixed location, requiring anchorage to the supporting ground or embedment within it, and includes buildings, accessory buildings, walls, decks, fences, tanks, pools, piers, poles, and towers, as the case may be.
- 25) "Subject Lands" shall mean all resort area properties to which this Bylaw is applicable.
- 26) "Tenant" shall mean all signatories to a particular Indenture residential/recreational lease agreement for a respective Property located within the Subject Lands.

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27) "The Band" shall mean the Sakimay First Nations, either authorized Administrative Representatives or Band Council itself, as defined within the *Indian Act*, as the case may be.

28) "Visitor" shall mean a person that is present anywhere within the Subject Lands in the company of, at the invitation of, or otherwise with the permission of a Tenant or Occupant. A person that is present on an individual lot for more than seven (7) consecutive calendar days is considered to be an Occupant, not a Visitor.

29) "Watercraft" shall mean every type of boat, ship, vessel, or craft designed for, used, or being capable of navigating on or through water.

30) "Yard" shall mean the exterior portions of a Property that are outside the confines of a Building and/or Accessory Buildings, extending from the nearest exterior wall or face of the structure to the boundaries of the Lot.

PART 2: GENERAL BUILDING STANDARDS

Responsibility:

3. The Tenants of a respective Property located within the Subject Lands are ultimately responsible for all physical aspects of the Property, and for compliance with all property standards imposed herein under this Bylaw.
4. Notwithstanding Section 3, a Person who occupies a respective Property as a resident whom is not the registered Tenant remains responsible for ensuring their actions, conduct and residency habits are consistent with the standards imposed by this Bylaw.
5. Tenants and Occupants are responsible for the conduct, behavior, and actions of any Visitors present in the Subject Lands in the same way that they are responsible for their own. For the purposes of this Bylaw, "Occupant" and "Visitor" shall be interchangeable as the case may be.
6. In Issuing a Contravention Order in accordance with Section 95, a Bylaw Enforcement Officer shall consider the party most responsible for a violation of the applicable provision, if the Occupant of the Property at the time of the offence is not the Registered Tenant, and issue the Contravention Order accordingly.
7. No Tenant shall cause or allow any Nuisance to occur.

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- 1) If said Nuisance is attributable to the actions of an Occupant, the Tenant is responsible for subsequently correcting the behavior and/or for removing the offender from the Property.
8. No Occupant of a respective Property shall cause or allow any Nuisance to occur.
 - 1) A Minor is not considered an Occupant.
 - 2) The Tenants of a respective Property shall be fully responsible for the conduct and actions of all Minors residing on or visiting that Property.

Quality Standards:

9. The Tenant is responsible for ensuring that all Buildings and Accessory Buildings located on a Property are in compliance with all applicable provisions of the Building Code.
 - 1) A Building will be considered "legal non-conforming" if constructed in compliance to codes in affect at the time of original construction, if such provisions were less stringent than present provisions.
 - 2) A "legal non-conforming" Building must be updated to meet all current code provisions if a Property is renovated, modified, or expanded.
 - 3) All new construction is to comply with the most current version of the Building Code.
10. All workmanship that is provided in Building construction and Maintenance shall be supplied by competent and experienced trades people to an industry-standard level.
 - 1) Nothing in this provision is intended to restrict a Tenant or Occupant of a Property from completing such work themselves if they are sufficiently capable of completing work to an industry standard.

Permit Requirements:

11. A Valid Building Permit issued by the Sakimay First Nation is required from The Band or its appointed designate before a Tenant erects any structure, dwelling, Building, or Accessory Building on a leased Lot, expands the footprint of an existing structure, dwelling, Building, or Accessory Building on a leased lot, or changes the principle use of an existing Building.

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- 1) The Band or its appointed designate may identify submission requirements, which may be required in conjunction with a Building permit application, including but not limited to:
 - i. legal description and address;
 - ii. scaled, CAD generated plans of all pertinent Building dimensions;
 - iii. details regarding water and sewer connections;
 - iv. property dimensions and setbacks;
 - v. footprint of existing and proposed structures;
 - vi. driveway and parking areas;
 - vii. ground elevations;
 - viii. proof of personal property and liability insurance coverage;
 - ix. other government permits which may be required under project circumstances, such as but not limited to the Aquatic Habitat Protection Permit;
 - x. An Environmental Site Assessment if the development is to encroach upon shorelines or other natural areas; and
 - xi. an inspection report for the completed structure, stamped by a Professional Engineer, submitted, reviewed, and approved prior to occupancy.
- 2) A Building Permit is required whenever work regulated by this Bylaw is to be undertaken.
 - i. The Tenant is responsible for ensuring that such permits are obtained, whether or not the work is being completed by a Contractor.
- 3) Building Permits must be posted within a structure to the interior side of a window that is conspicuously visible from a public roadway.
 - i. In the case of a new property or a property without windows, the permit must be posted on the foundation or exterior wall in a location conspicuously visible from a public roadway.
- 4) The Sakimay First Nation or its appointed designate may refuse to issue a Building Permit if the Tenant lease payments are in arrears until such time that the account is in good standing.
- 5) Each Building Permit issued by the Sakimay First Nation is valid for a one-year period extending from the date listed on the document.
 - i. A valid Building Permit may be renewed upon expiry by the Band or its appointed designate for a duration of one month to one year at its sole



discretion; a fractional fee proportional to the duration extension will be applicable, in increments of 8.33 percent of the original fee per month extended, rounded to the nearest month.

6) The fee for a Building Permit issued under this Bylaw is designated as set by Council from time to time and outlined in *Schedule B: Building Permit Application*.

12. A Valid Demolition Permit issued by the Sakimay First Nation in accordance with Section 30 of BYLAW 2017-03 is required from The Band or its appointed designate before a Tenant removes any structure, dwelling, Building, or Accessory Building from a leased Lot.

1) The fee for a Demolition Permit issued under this Bylaw is designated as set by Council from time to time and outlined in *Schedule B: Building Permit Application*.

13. No Person shall move a Building onto or off of a leased Lot without a Building Permit.

14. All power and gas work to be completed within individual properties requires provincial permits from the agency possessing authority over such matters.

1) The Tenant is responsible for ensuring that such permits are obtained, whether or not the work is being completed by a Contractor.

General Building Standards:

15. No Building, structure, installation, or fixture shall be permitted which substantially depreciates the value of other neighboring land or improvements.

16. No Person shall cause or allow a Building or structure to deteriorate into a ruinous or dilapidated state.

1) A Building that is damaged by storm, fire, or other causes must be promptly restored to its original condition, or the damaged portion demolished.

2) The Band or its appointed designate may establish maximum timelines that such repairs must be completed within, in consideration of the specific circumstances of the causal incident.



17. Every Building component must be capable of performing the service function that it is intended to provide, and no Building may be endowed with structural elements that serve no purpose.

- 1) Every Building element must be capable of safely sustaining its own self weight and live load conditions.
- 2) Every Building element must be capable of accommodating all normal service functions without deflection, slippage, rotation, decay, deterioration, or other damage.
- 3) New Construction shall be made of new, quality components only, and no item that is defective or otherwise unfit for its purpose shall be incorporated into the works.

18. Every Building utilized as a main residence and containing residential dwelling units is to be supported on a permanent, engineered foundation extending below the frost line, in accordance with the Building Code.

- 1) Existing legal nonconforming structures may be exempted from this requirement, at the sole discretion of The Band or its appointed designate.

19. The Band or its appointed designate may require a Tenant to provide a report prepared, signed, and sealed by a professional engineer licenced to practice in the province of Saskatchewan attesting to the structural soundness or capacity of any Building component, if there are reasonable grounds to believe such structure may not meet minimum standards.

20. The Band or its appointed designate may prohibit certain Building materials deemed hazardous or offensive from all new construction, renovation, and Maintenance projects. No new construction completed on a Property may utilize such unsuitable materials.

21. All walls of a Building or Accessory Building shall be plumb, sound, square, and built in accordance with industry standards.

Minimum Standards for Human Habitation:

22. No Person shall be permitted to live in an Accessory Building.



23. Secondary dwelling units within a Property including rental units, basement suites, garden suites, or attic suites are not permitted.
24. No Tenant shall disconnect or cause to be interrupted any service utility essential to Building Occupants such as water, electricity, heat, propane, or natural gas except for short duration repairs or regular Maintenance to these systems.
25. Every Building must be equipped with a permanent and reliable source of heat that is maintained in a safe and good working condition.
- 1) Portable heating may not be used as the primary source of warmth in any primary or Accessory Building.
 - 2) All exterior air conditioner and heating systems shall be securely mounted to the structure, installed in accordance with manufacture's specifications, and maintained in a good state of repair.
 - 3) All heated spaces must be separated from unheated spaces with an exterior-grade wall.
 - 4) All fireplace or pellet stove installations must be completed by a qualified professional in accordance with the manufacturer's recommendations.
26. Every Building must be equipped with safe and adequate cooking facility for the Occupants.
27. Crawl spaces, access corridors, attics, and basements must be sufficiently vented to outside air and screened with corrosion-proof materials.
28. Every Building shall be equipped with smoke alarms in accordance with the National Fire Code of Canada.
29. The owner of any Building including Accessory Buildings shall protect the Property against the risk of neglect, vandalism, and fire by securing all access points to the structure.

Building Envelope Integrity:



30. All Building exteriors must be constructed in a style and of materials that protect Building interiors and Occupants from the weather.
31. All structures must be sufficiently sealed with exterior flashings, guards, barriers, and adhesives to prevent the influx of moisture or pests.
32. Basements, cellars, and crawl spaces must be watertight to prevent seepage.
33. Structures must be kept free of mold, mildew, fungus, and other biological deterrents.
34. No exterior walls shall have unscreened or unsealed holes, penetrations, or joints.
35. All roof components shall be maintained in a watertight state to prevent the influx of water into a Building.

Building Exterior Integrity:

36. All walls shall be kept free of cracked, broken, or loose materials
37. All painted exterior surfaces shall be maintained in good repair; coatings that are damaged or deteriorated shall be renewed or replaced.
38. No unsecured objects shall be affixed to exterior walls or surfaces without sufficient anchorage to retain the items in place on a permanent basis.
39. All eaves troughs, roof gutters, and downspouts shall be securely affixed to the Building, kept free of obstructions, and maintained in good repair.

Building Windows and Doors:

40. All windows and doorways shall be maintained in good working order to prevent the entrance of the elements and pests into the Building and to avoid heat loss.
 - 1) All windows capable of being opened shall be equipped with a screen to prevent the entrance of pests into the Building; the screen shall be maintained in good working order.
 - 2) Broken windows and doorways, including the glass within windows and doorways, must be replaced promptly; boarded openings are not permitted.
41. All windows in occupied rooms are to be screened with privacy curtains, blinds, or drapes.



Building Lighting Provisions:

- 42. Every exterior Building doorway, overhead door, or stairway shall be illuminated with permanent lighting fixtures.
- 43. All lighting fixtures shall be maintained in good repair and in sound and functional condition.
- 44. Energy-efficient lighting products shall be used in all fixtures.
- 45. All fixtures are to be operated either manually or on a timer, and are to operate during dark conditions only.
- 46. No Person shall allow an outdoor light to shine into an adjacent Building or Property.

Building Exterior Stairways:

- 47. All stair and floor structures must be secured, stable, and free of warped, loose, or missing boards.
- 48. Handrails and guards shall be installed on any stairway or ramp containing three (3) or more risers including the landings, or a height of 600mm between adjacent levels.

Building Utilities:

- 49. All appliances are to be installed by a competent tradesperson, and kept in a state of good repair.
 - 1) Tenants shall provide an appliance inspection report, supplied by a journeyman tradesperson or registered technical professional, upon request of The Band or its appointed designate.
- 50. Outdoor extension cords are not to be used on a long-term basis in lieu of permanent wiring.

Building Accessories:

- 51. No Tenant or Occupant may erect a tower, mast, antenna, or gantry on the Property at any time.
- 52. Satellite dishes and wireless internet receivers to be mounted to the principle dwelling only in a safe and inconspicuous manner.

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53. All canopies and awnings are to be securely anchored to the Building, and maintained in a safe and sound condition.

Building Egress:

54. Every Building shall have a continuous, unobstructed passage from the interior to a grade-level exit.

- 1) The Means of Egress shall not pass through another dwelling unit or built-in parking garage.

55. All Buildings shall have at least two exterior windows operable from within that do not require the use of special tools or knowledge.

56. Each bedroom in a Building shall have at least one route of unencumbered egress.

57. Every Building more than one floor in height must have a second Means of Egress for Occupants residing above the ground floor.

Building Winter Safety:

58. Dangerous accumulations of snow and ice shall be removed from Buildings occupied during winter conditions or where such accumulations are adversely impacting neighboring or public properties.

PART 3: GENERAL LOT STANDARDS

Vacant Lots and Buildings:

59. Vacant land must be maintained to the same Yard, Maintenance, and hazard standards as developed Property.

60. All leased properties must be maintained to the designated standards, whether or not they are presently occupied, and whether or not they are currently developed.

61. Vacant Buildings must be kept clean of all rubbish and debris and periodically inspected for soundness.

- 1) All utility services from vacant Buildings not essential for the security and Maintenance of the Property must be disconnected.

Lot Grading and Drainage:

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62. To prevent infiltration into basements or crawlspaces, positive drainage must be provided for all Buildings.

- 1) Design easements for drainage are to be utilized where provided.
- 2) Grades are not to be altered when design easements have been provided.
- 3) Any areas of standing water on the Property are to be mitigated, Lot grades are to be maintained as required and low areas are to be filled as required to prevent ponding.
- 4) The Tenant is responsible for establishing the Lot grading such that surface water drains adequately from the Building and Lot to the road or existing natural drainage.

63. All roof drainage is to be discharged a minimum of one (1) m from the structure.

- 1) Downspouts or Lot drainage are not to be directed onto neighboring properties.
- 2) Drainage is not to be directed onto walkways, steps, or areas of pedestrian access.

64. Sump pumps are to discharge externally to Buildings into a free-draining course.

- 1) Roof, sump, or land drainage is not to be discharged into the sanitary sewer system.

65. Uneveled piles of earth materials or vegetation debris are not to be left on the Property for more than seven (7) consecutive calendar days.

66. The Property is to be kept free of excavations, trenches, ruts, holes, pits, or shafts.

67. Finishing landscaping must be complete following new construction or Building additions within a period of thirty (30) calendar days.

Retaining Walls:

68. All walls must be constructed with a durable material and maintained in a structurally sound condition.



- 1) Any cracks or damage appearing in retaining walls are to be repaired promptly.
- 2) Metallic or wooden components of retaining walls must be treated with protective exterior-grade surface treatments.
- 3) Retaining walls may not be constructed of salvaged railway ties containing creosote preservatives.

69. All walls exceeding 1m in height must be designed by a structural engineer.

70. Retaining walls shall be free of posters, advertisements, political statements, or other types of messaging.

71. Graffiti or vandalism damage is to be removed or covered promptly.

72. All temporary retaining walls that are erected on an emergency basis to protect property in times of flooding shall be approved in advance by The Band or its appointed designate.

Fences:

73. All Fences shall be constructed in a safe and structurally sound manner.

- 1) Fence frames are to remain plumb and upright.
- 2) The maximum Fence height is six (6) feet (equivalent to 1.829 m).

74. The integrity of a Fence is to be maintained at all times; missing or damaged planks are to be replaced promptly.

- 1) Metallic or wooden components of Fences are to be treated with protective exterior-grade surface treatments

75. Objects are not to be affixed to Fences.

- 1) Fences shall not be equipped with harmful features such as barbed wires or electrified metal.

76. Fences shall be free of posters, advertisements, political statements, or other types of messaging.



77. Graffiti or vandalism damage inflicted on a Fence is to be removed or covered promptly.

Access and Driveways:

78. Every Property shall have a single walkway leading from the principle entrance to either a driveway or the Access Road.

- 1) Walkways must be maintained in a way to provide safe passage under normal use.
- 2) Walkways are to be kept free of ice, trip hazards, and uneven surfaces

79. A single driveway is permitted on all properties; this driveway must lead to the Access Road.

- 1) All parking areas within a Property must connect with a driveway.
- 2) A site visibility triangle must be maintained at the intersection of all driveways and the Access Road.
- 3) Driveways must be kept clear of debris and site obstructions.
- 4) All driveways and parking areas shall be surfaced with a suitable surfacing material.

80. All portions of the Property must be internally accessible, and shall not require access from either neighboring properties or public properties not adjacent to driveways.

81. Tenants may not store or park any Motor Vehicle, Watercraft, commercial equipment, industrial apparatus, construction device, or unoccupied recreational vehicle on any portion of a Lot not properly prepared as a driveway or parking area.

Accessory Buildings:

82. All Accessory Buildings are to be constructed in accordance with the Building Code.

- 1) No more than three Accessory Buildings are permitted on a given lot at any particular time, including garages, greenhouses, garden sheds, woodsheds, storage sheds, boat houses, workshops, saunas, and natatoriums.

83. Permanent Buildings and Accessory Buildings are to be mounted on a concrete slab constructed to grade unless supported with foundation walls or load bearing piles.

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- 1) Portable Buildings and/or temporary Buildings are to be sufficiently anchored.
84. All Accessory Buildings, whether permanent or temporary, must meet size, function, setbacks standards established within applicable zoning provisions.
85. Tenants shall ensure that all Accessory Buildings are maintained in a state of good repair.
- 1) Accessory Buildings are to be protected with exterior grade surfacing materials or finishes.
 - 2) Accessory Buildings are to be kept in a clean and tidy condition.
 - 3) Each Accessory Building is to be equipped with a functional door which is to be kept closed when not in use.
86. Portable shipping containers are only permitted as an Accessory Building on a temporary basis during construction of another Building on the Property, for the temporary storage of materials, building supplies, and tools.
- 1) Any person desirous of placing a shipping container on a Lot must obtain a valid permit from The Band or its appointed designate before placing the container on a property. The permit shall be posted on the exterior of the container in a location conspicuously visible from a public roadway.
 - 2) Portable shipping containers may not be present on a Lot for a cumulative period of greater than sixty (60) calendar days within a given year.
 - 3) A Tenant may request an extension of the allowable duration if the Building construction extends for a longer period than was originally anticipated.
 - 4) Portable shipping containers must comply with the classifications, dimensions, and ratings of ISO 668:2013 Series Freight Containers, and may not exceed length, width, and height dimensions of 6.058 m (19' 10'5"), 2.438 m (8'), and 2.591 m (8' 6") respectively.
 - 5) Portable shipping containers may not be placed on subdivision roads at any time.



- 6) For administrative purposes, large capacity construction waste bins will be considered in the same manner as portable shipping containers.

Lot Use and Safety Standards:

87. Excavations related to Building construction or Accessory Building Construction shall be securely fenced around the entire perimeter of the disturbed ground, and placarded with signs advising of the danger presented by the open excavation.

- 1) Fencing for separation purposes can be temporary in nature provided that fencing members are six (6) feet (equivalent to 1.829 m) in height, anchored to the ground for stability, and sufficiently secured to prevent unauthorized entry between joints or connections.

88. No hazardous materials exceeding the exempted quantities stipulated within the Transport Canada Transportation of Dangerous Goods Regulations (Schedule 1) are permitted on any leased properties.

89. No outdoor swimming pools or wading pools are permitted without adequate fencing and signage.

- 1) The water in any outdoor pool or pond must be maintained in a sanitary condition, be free of obnoxious odors, and shall not encourage insect propagation.

90. No Person shall keep dangerous animals on the Property.

91. Outdoor recreational structures, equipment, and areas must be maintained in a safe condition, free from corrosion or degradation, uncluttered, and in a state of good repair.

92. All furniture that is used outdoors shall be maintained in good repair and kept in a clean, tidy, and neat condition.

93. No Person shall keep any material that creates unpleasant odors or may be an attractant to pests.

94. Outdoor fire pits, including chimeras, must be screened, composed of durable and non-combustible materials, have a fire box less than thirty (30) inches in any dimension, and be surrounded by a fire-resistant material.

- 1) All outdoor fires shall be supervised by a competent adult



- 2) No outdoor fires shall be permitted when wind speeds exceed thirty (30) kilometers/hr (kph) or between the hours of 12:00 AM and 6:00 AM.
- 3) Bonfires or other open faced fires are not permitted at any time.
- 4) All Fire Bans issued by the Sakimay First Nations are also applicable to all leased properties within the Subject Lands.

PART 4: ENFORCEMENT OF BYLAWS

Administrative Representative

95. The Sakimay First Nation may designate an official to administer and enforce provisions of Bylaws.

- 1) The Bylaw Enforcement Officer shall have the right of entry to all properties within the Subject Lands for inspection and enforcement purposes.
- 2) Tenant shall indemnify and hold harmless The Band, its appointed designate, the administrator, the Bylaw Enforcement Officer, or other employee from all losses, costs, claims or damages which arise from the course of completing their duties under the authority of this Bylaw.

Contravention Order

96. An observed violation of this Bylaw may be followed by a formal written Contravention Order issued by the Bylaw Enforcement Officer or their Designated Representative.

- 1) The Contravention Order must be issued to a specific individual in the occurrence of a personal violation.
- 2) Where a property violation is involved, the Contravention Order must be issued jointly to all registered Tenants of that property, whether individuals or corporations.
- 3) Every Contravention Order must contain the date and time that it is issued.
- 4) Every Contravention Order must identify the specific provision of the Bylaw that has been contravened, and a detailed description of the violation.



- 5) Every Contravention Order must identify the remedial action required to mitigate the violation, along with the deadline for when these actions must be completed.
- 6) Fines and penalties will be accumulated on a property's annual lease costs where applicable.
- 7) Contravention orders must be served directly to a Person at the time of offence (in the occurrence of a personal violation) or delivered by registered mail jointly to all registered Tenants of the Property (in the occurrence of a property offence).
- 8) Failing to comply with the instructions contained within a Contravention Order is a separate punishable offence.

PART 5: PENALTIES

Penalties

97. Any Person convicted of an offence pursuant to this Bylaw is liable on summary conviction to a fine as listed in *Schedule G*, upon a first offence.

- 1) In default of a payment of fine imposed, a period of imprisonment may be imposed for a term not exceeding six (6) months.
- 2) Each subsequent offence of the same nature to the same individual will generate a fine double that levied for the first offence.

98. Any penalty contained in either the 1980 Lease or the 1991 Lease, any successor agreements upon expiry of the current indenture, and future versions of those agreements may be imposed, as applicable to the specific Property subject to the Contravention Order.

99. Any enforcement mechanism contained in either the 1980 Lease or the 1991 Lease, any successor agreements upon expiry of the current indenture, and future versions of those agreements may also be utilized, as applicable to the specific Property subject to the Contravention Order.

Appeals Process



100. Any Person receiving a Summary Offence Ticket for an alleged contravention of a Bylaw Provision has, as an alternative to remitting the specified amount of the fine to the Sakimay First Nation, the right to:

- 1) Request a reduction of the ticketed amount; or
- 2) Dispute the validity of the ticket by:
 - i. Demonstrating the alleged offence did not occur;
 - ii. Demonstrating that the alleged offence was a result of extenuating circumstances beyond the control of the offender, as corroborated by 3rd Party Witnesses, thereby reducing the Person's culpability in the matter.

101. Any Person seeking fine relief or wishing to dispute a Summary Offence Ticket must return a suitable marked copy of it to the Sakimay First Nation or its appointed designate within seven (7) calendar days of the ticket date, accompanied with the fully completed Appeal Form describing the reasons for the appeal.

102. Upon receiving a complete Appeal Form, the Sakimay First Nation or its appointed designate shall, within seven (7) calendar days, assign an Adjudicator to review the circumstances of the incident, examine available evidence, and collect additional details and documentation to an extent deemed necessary to make an impartial ruling on the matter.

- 1) The Sakimay First Nations or its appointed designate may waive the requirement to appoint an Adjudicator if the Alleged Offender's sole grounds for appeal is for reduction of the fine amount, and the circumstances of the incident or culpability of the offender are not in dispute.
 - i. The Band may uphold the original amount of the fine, or reduce it to any sum deemed appropriate for the situation, at its discretion.
- 2) The Adjudicator shall be impartial in the matter at hand, possessing no prior involvement with the incident(s) and having no family relation, business association, or personal connections to either the Offender or Bylaw Enforcement Officer.
- 3) The Adjudicator so appointed shall possess prior relevant work experience related to the Saskatchewan Judicial System.



Notice of Amendment

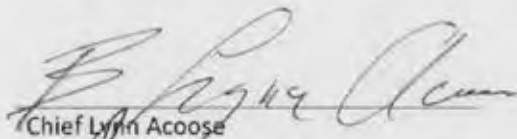
106. A notice of amendments shall be publicly posted and such reasonable efforts as the band deems necessary will be undertaken to provide notice to individuals off reserve.

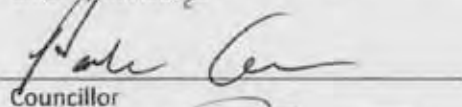
24
BHA



BE IT KNOWN that this bylaw entitled "Property Standards Bylaw" is hereby read for the first, second, and third and final time and is hereby enacted as bylaw 2017-01 by the council of Sakimay First Nations at a duly convened meeting of Council held on the 30 day of August, 2017.

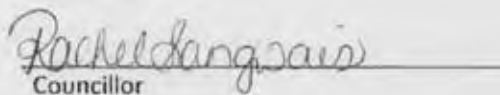
Voting in favour of the bylaw are the following members of council:

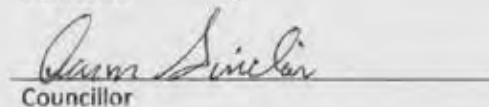

Chief Lynn Acoose


Councillor

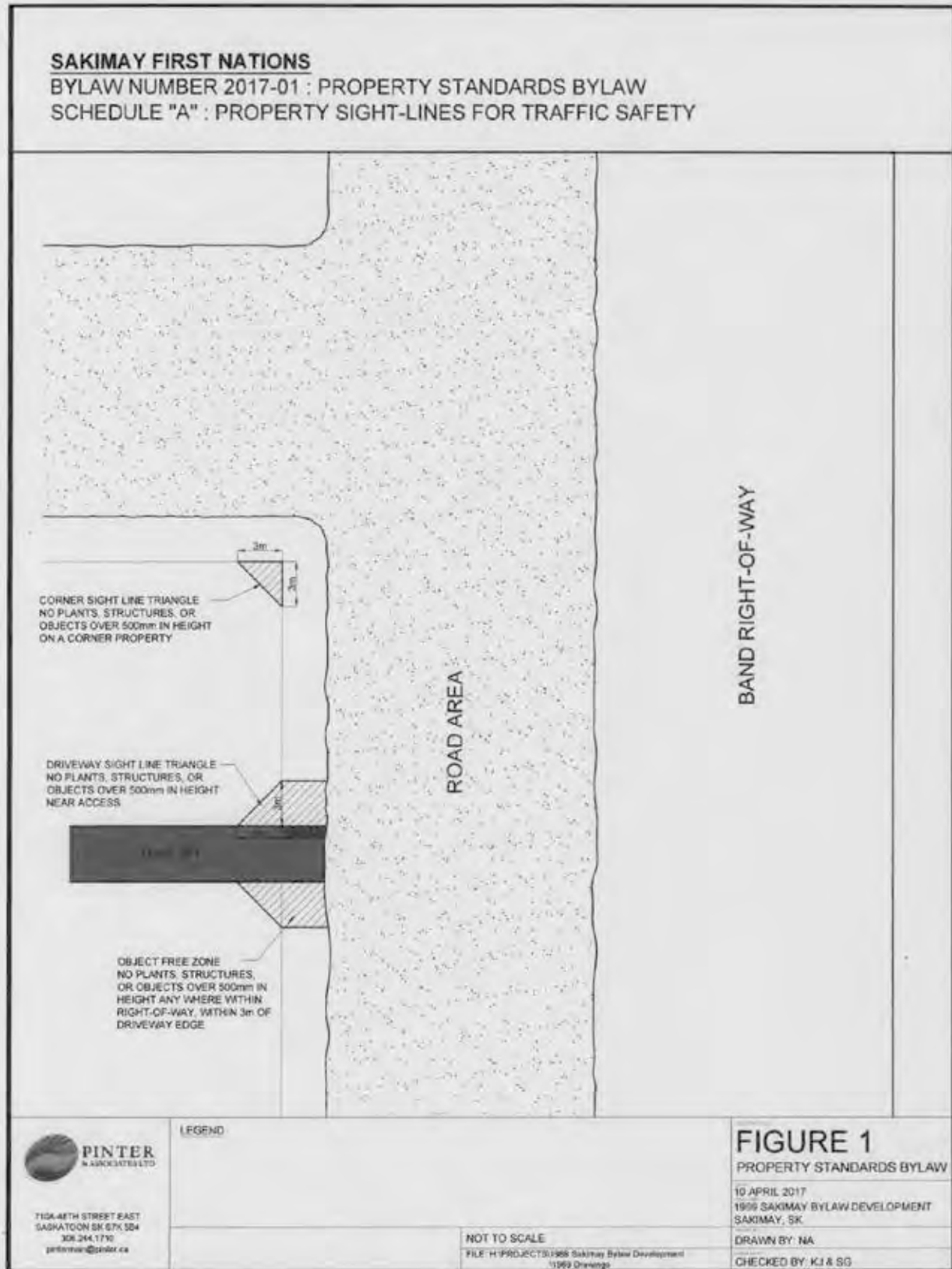

Councillor


Councillor


Councillor


Councillor

Being the majority of those members of Council of Sakimay First Nations present at the aforesaid meeting of Council.





		Sakimay First Nations		P.O. Box 339
		Telephone: (306) 697-2831		Grenfell, SK
		Fax: (306) 697-3565		S0G 2B0
Schedule B: Standard Building Permit Application				
Part 1: Basic Application Information				
Civic and Legal Address of Leased Lot: _____				
Registered Tenants Information:				
	<u>Person 1</u>	<u>Person 2</u>	<u>Person 3</u>	
Name:				
Street Address:				
City:				
Postal Code:				
Telephone:				
Principle Contact for this Project:			Email:	
Builder or Contractor:			Email:	
Part 2: Building Details				
Type of Application (Please Check Only One Box):				
☐ New Principle Structure	☐ New Accessory Building	☐ Addition to Existing Building		
Project Details:				
Estimated Constructed Value of Project:		Project Duration:		
Construction Start Date:		Construction End Date:		
Gross Footprint of Building:		Gross Area of Lot:		
Source of Potable Water:		Source of Sewage Disposal:		
Description of Materials to be used in Construction: _____				
Description of Foundation for Structure: _____				
Dimensions of Each Level of Building Including Basement: _____				
Details for Lot Access, Driveway, and Parking Areas: _____				
Part 3: Attachments Checklist				
Please Attach the Following Documents:				
☐ Blueprints for Structure	☐ CAD Generated, Scaled Grading Plan			
☐ CAD Generated, Scaled Site Plan	☐ Cost Estimate for Construction Value*			
Part 4: Applicant Declaration				
I hereby acknowledge and certify that the information contained in this application and related attachments is true, complete, and correct. I understand that no construction work may begin prior to written authorization being provided by the Sakimay First Nations. I understand that I alone am fully responsible for complying with all provisions of the National Building Code and applicable bylaws and ordinances.				
Signature _____		Printed Name _____		Date _____

* The fee for a Building Permit issued under this Bylaw 2017-01 shall be the greater of:

- i. \$50.00 plus \$1.00 per \$1,000.00 of estimated construction value of the structure, or
- ii. \$0.25 per square foot of total new floor area, excluding basements but comprising of the summation of all above-ground floors.
- iii. The fee for a Building Permit issued under this Bylaw for an Accessory Building is \$0.10 per square foot of floor area, with a minimum charge of \$20.00.

* Building Permit is valid for one (1) year from the date it is issued. If construction does not take place, the leasee must apply for a new permit and pay for another permit.



		Sakimay First Nations		P.O. Box 339	
Telephone: (306) 697-2831				Grenfell, SK	
Fax: (306) 697-3565				S0G 2B0	
Schedule C: Standard Demolition Permit Application					
Part 1: Basic Application Information					
Civic and Legal Address of Leased Lot: _____					
Registered Tenants Information:					
	Person 1	Person 2	Person 3		
Name:	_____	_____	_____		
Street Address:	_____	_____	_____		
City:	_____	_____	_____		
Postal Code:	_____	_____	_____		
Telephone:	_____	_____	_____		
Principle Contact for this Project:	_____		Email:	_____	
Builder or Contractor:	_____		Email:	_____	
Part 2: Building Details					
Type of Building Being Removed (Please Check Only One Box):					
☐	Principle Structure	☐	Accessory Building	☐	Portion of Existing Building Only
Demolition Start Date: _____		Demolition End Date: _____			
Crown Utilities (Power, Natural Gas, Telecommunications) have been disconnected				☐	Y ☐ N
The Building has been assessed to determine if any hazardous materials are present				☐	Y ☐ N
Arrangements have been made for a suitable onsite waste collection container				☐	Y ☐ N
Arrangements have been made for temporary fencing to surround the demolition site				☐	Y ☐ N
Arrangements have been made for danger signage placards to be posted at the site				☐	Y ☐ N
The footprint of the demolished building will be graded and levelled upon completion				☐	Y ☐ N
Part 3: Attachments Checklist					
Please Attach the Following Documents:					
☐ Pre-Arrangements from Receiving Landfill (Waste Disposal on Private Property is not Permitted)					
☐ Control Plan for Hazmat Abatement (if Hazardous Materials are included within Structure)					
☐ Housing Inspection Report					
Part 4: Applicant Declaration					
I hereby acknowledge and certify that the information contained in this application and related attachments is true, complete, and correct. I understand that no demolition work may begin prior to written authorization being provided by the Sakimay First Nations. I understand that I alone am fully responsible for complying with all Occupational Health and Safety provisions and applicable bylaws and ordinances.					
Signature _____		Printed Name _____		Date _____	

* The fee for a Demolition Permit issued under this Bylaw 2017-01 shall be:

i. \$50.00 fee for renovation

ii. \$300.00 fee for complete demolition



		Sakimay First Nations Telephone: (306) 697-2831 Fax: (306) 697-3565		P.O. Box 339	
				Grenfell, SK	
				S0G 2B0	
Schedule D: Summary Offence Ticket				TICKET NUMBER: _____	
This Ticket is Issued To:					
Surname or Corporate Name:					
Given Name:					
Permanent Address:					
City:					
Postal Code:					
Province:					
Residency Status of Offender:		☐ Tenant ☐ Non-Tenant Resident ☐ Visitor			
This Ticket is Issued By:					
Enforcement Authority ID:					
Date and Time of Ticket Issued:					
This Ticket is Issued Because:					
The Enforcement Authority indicates that he or she has reasonable and probable grounds to believe that the above named has committed the following offences contravening enacted Sakimay First Nations Bylaws:					
Description of Offence:					
Applicable Bylaw:		☐ Property Standards Bylaw 2017-1 ☐ Community Standards Bylaw 2017-2 ☐ Environmental Standards Bylaw 2017-3			
Reference Bylaw Section:		Infraction 1: _____ Infraction 2: _____ Infraction 3: _____ Infraction 4: _____ Infraction 5: _____			
Fine Amount for Listed Infractions:					
If This Ticket is Disputed:					
☐ I do not agree that I committed this offence as alleged by the Enforcement Authority					
☐ I agree that I committed this offence, but I request a reduction in the ticketed amount					
☐ There are mitigating circumstances to the situation as corroborated by 3rd party witnesses					
☐ I intend to pursue a formal appeals process to invalidate this ticket					
Tickets must be returned to the Sakimay First Nations or Appointed Designate within Seven (7) Calendar Days of the ticket date, and be accompanied with an Appeals Form fully describing the appeal grounds.					
Signature of Disputant or Authorized Agent:				Date:	



	Sakimay First Nations	P.O. Box 339 Grenfell, SK S0G 2B0 Telephone: (306) 697-2831 Fax: (306) 697-3565
BUILDING PERMIT		
PERMIT NUMBER: _____		
PERMIT DATE: _____		
PROPERTY ADDRESS: _____		
WORK DESCRIPTION: _____		
Permit Issued by Sakimay Representative: _____		
THIS PERMIT MUST BE VISIBLY POSTED ONSITE		



	Sakimay First Nations	P.O. Box 339 Grenfell, SK S0G 2B0 Telephone: (306) 697-2831 Fax: (306) 697-3565
DEMOLITION PERMIT		
PERMIT NUMBER: _____		
PERMIT DATE: _____		
PROPERTY ADDRESS: _____		
WORK DESCRIPTION: _____		
Permit Issued by Sakimay Representative: _____		
THIS PERMIT MUST BE VISIBLY POSTED ONSITE		



 Sakimay First Nations Telephone: (306) 697-2831 Fax: (306) 697-3565 P.O. Box 339 Grenfell, SK S0G 2B0			
Schedule G: Summary of Offences and Fines Under Bylaw 2017-01			
Description of Offence	Bylaw Section	Designated Fine	Fine if Paid within 30 Days
Undertaking a building project without a valid Building Permit	10	\$1,000	\$1,000
Undertaking a demolition project without a valid Demolition Permit	11	\$1,000	\$1,000
Moving a building without a valid Building Permit	12	\$1,000	\$1,000
Undertaking a building project without permits from other agencies where required	13	\$1,000	\$1,000
Allowing a building to become a hazard or eyesore	15	\$500	\$250
Utilizing faulty material within a building	16	\$500	\$250
Utilizing a hazardous or prohibited material within a building	19	\$1,000	\$500
Unlawful habitation within an accessory building	21	\$1,000	\$1,000
Unauthorized basement suite, garden suite, attic suite, or rental unit	22	\$1,000	\$1,000
Detrimentially disrupting essential services to an occupied building	23	\$500	\$250
Failure to provide an adequate heat source within an occupied	24	\$500	\$250
Failure to maintain operational smoke alarms	27	\$1,000	\$1,000
Failure to secure a property	28	\$200	\$100
Broken window(s) and/or door(s)	39	\$200	\$100
Unscreened windows	40	\$100	\$50
Inadequate, inoperative, or offensive exterior lighting	41-45	\$200	\$100
Unsafe stairway or floor structure	46	\$350	\$250
Missing hand railing on a stairway or ramp	47	\$350	\$250



Failure to provide an appliance inspection report upon request	48	\$500	\$500
Lengthy reliance on outdoor extension cord	49	\$100	\$50
Unsafe or prohibited building accessory	50-52	\$350	\$250
Failure to provide adequate building egress	53-56	\$350	\$250
Failure to mitigate dangerous snow and/or ice accumulations	57	\$350	\$250
Failure to provide positive drainage to a building	61	\$200	\$100
Failure to remove accumulated earth or vegetation	64	\$200	\$100
Unsafe excavation, trench, hole, pit, or shaft	65	\$500	\$250
Failure to complete timely building landscaping	66	\$200	\$100
Illegally constructed fence	72, 74	\$200	\$100
Failure to maintain fence	73	\$200	\$100
Posting messaging on a fence	75	\$200	\$100
Violating driveway or access	77-80	\$200	\$100
Allowing an accessory building to become a hazard or eyesore	84	\$350	\$250
Utilizing a portable shipping container for onsite storage longer than authorized	85	\$200	\$100
Utilizing a portable shipping container that does not comply with approved standards	85	\$200	\$100
Placing a portable shipping container on a roadway	85	\$200	\$100
Failing to fence and placard a construction area	86	\$500	\$250
Storing hazardous materials on a property	87	\$500	\$250
Failing to fence and sign an outdoor swimming pool	88	\$500	\$250
Keeping dangerous animals on a property	89	\$500	\$250
Allowing exterior play structure(s) and/or furniture to become a hazard or eyesore	90-91	\$350	\$250
Generating noxious odors and/or attracting pests	92	\$200	\$100
Improper use of a fire pit	93	\$350	\$250



 Sakimay First Nations Telephone: (306) 697-2831 Fax: (306) 697-3565 P.O. Box 339 Grenfell, SK S0G 2B0			
Schedule H: Summary of Offences and Fines Under Bylaw 2017-02			
Description of Offence	Bylaw Section	Designated Fine	Fine if Paid within 30 Days
Allowing waste and/or compost to become a hazard or nuisance	1-10	\$200	\$100
Mass distributing newspapers or advertisement for an unauthorized purpose	11	\$200	\$100
Placing waste containers on a roadway	12	\$200	\$100
Keeping more domesticated animals than authorized	13	\$200	\$100
Failure to obtain a licence for an animal	14	\$200	\$100
Unlawfully operating an animal care business	15	\$500	\$250
Failure to maintain animal care provisions	16-19, 21	\$350	\$250
Violating noise provisions	22-25	\$200	\$100
Failure to maintain yard or vegetation standards	26-34	\$200	\$100
Violating outdoor signage provisions	35-37	\$200	\$100
Failing to conspicuously display the lot number on the property	38	\$100	\$50
Using fireworks unsafely	39	\$500	\$250
Trespassing in a spiritual area	40-41	\$200	\$100
Improperly parking a motor vehicle	42-43	\$100	\$50
Loitering or peddling	44-45	\$200	\$100
Unauthorized alteration of road, park, natural, or common areas	46	\$500	\$250
Placing signs without permission in common areas	47	\$200	\$100
Operating an ATV within the Subject Lands	48	\$500	\$250



 Sakimay First Nations Telephone: (306) 697-2831 Fax: (306) 697-3565 P.O. Box 339 Grenfell, SK S0G 2B0			
Schedule I: Summary of Offences and Fines Under Bylaw 2017-03			
Description of Offence	Bylaw Section	Designated Fine	Fine if Paid within 30 Days
Failing to provide an occupied property with potable water	4	\$500	\$250
Wasting potable water	7	\$100	\$50
Failing to provide an occupied property with a functional sewage disposal system	8-10	\$500	\$250
Failing to operate or maintain a sewer system in an adequate manner	11-13, 15-22	\$200	\$100
Broadcasting human or animal excretions on a property	14	\$200	\$100
Failure to demolish a structure safely	30-32	\$350	\$250
Failure to grade and level a demolished site	33	\$200	\$100
Disposing of Hazardous Materials improperly	36	\$500	\$250
Wasting salvageable or recyclable materials during demolition	37	\$200	\$100
Disposing of recyclables within the Sakimay First Nations Solid Waste Disposal Grounds	38	\$200	\$100
Burying garbage or waste	39	\$200	\$100
Improper discharge, storage, or use of chemicals	40-44	\$350	\$250
Improper burning	45-48	\$200	\$100
Utilizing a property for illicit purposes	57	\$1,000	\$1,000
Disturbing public spaces or the environment	59-71	\$200	\$100
Encroachment beyond property	72	\$200	\$100
Improper operation of a Motor Vehicle	73, 75	\$200	\$100
Improper parking	74, 76	\$200	\$100



		Sakimay First Nations		P.O. Box 339	
Telephone: (306) 697-2831				Grenfell, SK	
Fax: (306) 697-3565				S0G 2B0	
Schedule J: Animal Licence Application					
Part 1: Owner Information					
		<u>Primary Contact</u>		<u>Alternate or Emergency Contacts</u>	
Name:					
Leased lot Number:					
Cell Phone:					
Email:					
Home Telephone:					
Street Address:					
City:					
Postal Code:					
Part 2: Animal Information					
Pet Type:	☐	Dog	☐	Cat	☐ Other (Specify):
Pet Gender:	☐	Male	☐	Female	☐ Unknown
Animal Breed or Variety:					
Animal Color and Distinguishing Characteristics:					
Description of Collar or Tag:					
Is this Pet Spayed or Neutered? (Fixed)		☐ Y	☐ N	Veterinary Evidence? ☐ Y ☐ N	
If pet remains unfixed, why is exemption requested?					
Part 3: History of Prior Bylaw Offences Involving this Animal (Leave Blank if Not Applicable)					
Ticket Number:					
Offense Date:					
Description of Offence:					
The Sakimay First Nations may Require the Removal of any Animal Reasonably Deemed to be Dangerous <i>Section 20, Sakimay First Nations Community Standards Bylaw</i>					
Part 4: Applicable Fee Schedule					
Animal Fixed and Veterinary Documents Readily Available:		☐ Y	☐ N	\$5 plus applicable taxes	
Animal Fixed and Veterinary Documents Not Available:		☐ Y	☐ N	\$10 plus applicable taxes	
Animal Not Fixed, Exemption Provided in Previous Year:		☐ Y	☐ N	\$20 plus applicable taxes	
Animal Not Fixed, Exemption Requested This Year:		☐ Y	☐ N	\$25 plus applicable taxes	
Fixing Exemption Authorized by Sakimay First Nations or Appointed Designate:		☐ Y	☐ N		
If Exemption Is Not Approved, Applicant has 30 days to Fix Animal, or Remove it from the Subject Lands					
Part 4: Applicant Declaration					
I hereby acknowledge and certify that the information contained in this application is true, complete, and correct. I understand that it is a serious offence to provide false or misleading data.					
Signature		Printed Name		Date	



		Sakimay First Nations	
		Telephone: (306) 697-2831	P.O. Box 339 Grenfell, SK S0G 2B0
Fax: (306) 697-3565			
Schedule K: Sign Permit Application			
Part 1: Basic Application Information			
Civic and Legal Address of Leased Lot: _____			
Registered Tenants Information:			
	Person 1	Person 2	Person 3
Name:	_____	_____	_____
Street Address:	_____	_____	_____
City:	_____	_____	_____
Postal Code:	_____	_____	_____
Telephone:	_____	_____	_____
Principle Contact for Sign Application:		Telephone: _____	
Sign Supplier if Purchased Commercially:		Telephone: _____	
Sign Installer:	☐ Tenant ☐ Commercial Supplier ☐ Professional Contractor		
Part 2: Details of Sign to be Installed			
Type of Sign:			
<u>Sign Style:</u>	<u>Sign Material:</u>	<u>Sign Illumination:</u>	
☐ A-frame	☐ 3-D Sculpture	☐ Exterior Bulb	
☐ Awning	☐ Carved Wood	☐ Interior Florescent	
☐ Back-Lit	☐ Coroplast	☐ LED (Electronic)	
☐ Banner	☐ Decorative Concrete	☐ None	
☐ Feather	☐ Decorative Glass	☐ Other	
☐ Flag	☐ Decorative Metal	☐ Phosphorescent	
☐ Mural	☐ Decorative Stone	☐ Spotlight	
☐ Other	☐ Fabric	Details if "Other" Fields Selected:	
☐ Pole	☐ Gas Tube		
☐ Post & Panel	☐ Other		
☐ Pylon	☐ Polycarbonate		
☐ Reader Board	☐ Painted Metal		
	☐ Painted Plywood		
	☐ Raised Letter		
	☐ Signboard		
Height of Sign from Ground to Top (m): _____		Foundation Details: _____	
Width of Sign Between Outer Edges (m): _____		Location Details: _____	
ALL SIGN APPLICATIONS MUST BE ACCOMPANIED WITH A FULL COLOR PROOF			
Part 3: Applicant Declaration			
I hereby acknowledge and certify that the information contained in this application and related attachments is true, complete, and correct. I understand that no sign installation may occur before written authorization is provided by the Sakimay First Nations. I understand that I alone am fully responsible for complying with all sign provisions contained within Bylaw 2017-02, including permissible dimensions and quality standards. No sign may contain words, letters, or symbols deemed offensive by the Band. The designated fee for all sign applications is \$20. Installation must occur within 10 days of approval.			
Signature _____		Printed Name _____	Date _____

Sakimay First Nations Property Standards By-law, 2018 [Sask.]



		Sakimay First Nations	
Telephone: (306) 697-2831		P.O. Box 339	
Fax: (306) 697-3565		Grenfell, SK	
		SOG 280	
Schedule M: Notice of Contravention		NOTICE NUMBER: _____	
This Notice is Issued To:			
Suspect's Name:			
Permanent Address:			
Municipality:			
Postal Code:			
Province:			
Residency Status of Offender:		☐ Tenant ☐ Non-Tenant Resident ☐ Visitor	
This Notice is Issued By:			
Enforcement Authority ID:			
Date and Time of Warning Issued:			
This Notice is Issued Because:			
The Enforcement Authority indicates that he or she has reasonable and probable grounds to believe that the above named has committed the following offences contravening enacted Sakimay First Nations Bylaws:			
Description of Offence:			
Applicable Bylaw:		☐ Property Standards Bylaw 2017-1 ☐ Community Standards Bylaw 2017-2 ☐ Environmental Standards Bylaw 2017-3	
Reference Bylaw Section:		Infraction 1: _____ Infraction 2: _____ Infraction 3: _____ Infraction 4: _____ Infraction 5: _____	
Location of suspected Contravention:			
Is this the first time that a notice of violation has been issued to the suspect? Yes No			
If no, was there previous notice of violation in regards to the same contravention? Yes No			
If yes, what is the Notice/File No. for the previous occurrence? Notice/File No. _____			
Summary of communication with Suspect:			
The Suspect has been instructed to do the following:			
Follow up Communication with Suspect:			
Date:		Comments:	
		Communication By: Completed?	
		Yes No	
		Yes No	
If This Ticket is Disputed:			
☐ I do not agree that I committed this offence as alleged by the Enforcement Authority			
☐ I acknowledge that I committed this offence, and will carry out requested actions.			
☐ There are mitigating circumstances to the situation as corroborated by 3rd party witnesses.			
Notices will be retained by Sakimay First Nations or Appointed Designate and kept on file for future reference and evidence related to potential future ticketing by Sakimay Bylaw Enforcement Officers.			
Signature of Disputant or Authorized Agent:		Date:	



		Sakimay First Nations		P.O. Box 339
		Telephone: (306) 697-2831		Grenfell, SK
		Fax: (306) 697-3565		S0G 2B0
Schedule N: Recreational Vehicle/Trailer Parking Permit Application				
Part 1: Basic Application Information				
Civic and Legal Address of Leased Lot:				
Registered Tenants Information:				
	Person 1	Person 2	Person 3	
Name:				
Street Address:				
City:				
Postal Code:				
Telephone:				
Principle Contact for this Vehicle:			Email:	
Alternate Contact for this Vehicle:			Email:	
Part 2: Permit Details				
Type of Application (Please Check Only One Box):				
☐	Initial Parking Permit (< 2 Weeks)		☐	Extended Parking Permit (2 Weeks > 8 Weeks)
Recreational Vehicle/Trailer Details:				
Name of Registered Vehicle Owner:		Parking Duration:		
Model/Make/Year of Unit:		License Plate #:		
Parking Start Date:		Parking End Date:		
Source of Potable Water:		Source of Sewage Disposal:		
Details for Lot Access, Driveway, and Parking Areas:				
Part 3: Intended Use Checklist				
Please Indicate the Desired Reason for Parking on Leased Property				
☐ Overnight Recreational Stay			☐ Storage	
☐ Long Term Recreational Stay			☐ Parking for repairs, renovation or alternations	
Part 4: Applicant Declaration				
I hereby acknowledge and certify that the information contained in this application and any related attachments is true, complete, and correct. I understand that only one (1) recreational vehicle is allowed on a leased lot at any time and that any permitted vehicle may not remain on leased lot property for a period longer than 8 total cumulative weeks per calendar year. I understand that I must obtain and display a parking permit prior to parking on any leased lot and that authorization is being provided by the Sakimay First Nations. I understand that I alone am fully responsible for complying with all provisions within applicable Sakimay First Nation bylaws and ordinances.				
Signature _____		Printed Name _____		Date _____

* The fee for a Recreational Vehicle/Trailer parking Permit issued under this Bylaw 2017-02 shall be:

I. \$50.00 for the first initial two (2) weeks of stay

II. \$50.00/night for each day beyond the initial two (2) weeks up to a maximum of eight (8) total cumulative weeks per calendar year.

**A new permit must be retained for each separate recreational vehicle/trailer for each intended period of stay



	Sakimay First Nations	P.O. Box 339 Grenfell, SK S0G 2B0 Telephone: (306) 697-2831 Fax: (306) 697-3565
RV/TRAILER Parking PERMIT		
PERMIT NUMBER: _____		
PERMIT DATE: _____		
PROPERTY ADDRESS: _____		
APPROVED PERIOD OF STAY: _____		
Permit Issued by Sakimay Representative: _____		
THIS PERMIT MUST BE VISIBLY POSTED IN RV/TRAILER		



**WOOD MOUNTAIN LAKOTA FIRST NATION
ANIMAL BY-LAW No. 3 - 2016**

WHEREAS pursuant to section 81(a) of the *Indian Act* the Council of a Band may make by-laws to provide for the health and safety of residents;

WHEREAS pursuant to section 81(c) of the *Indian Act* the Council of a Band may make by-laws to provide for the protection against and prevention of trespass by cattle and other domestic animals;

WHEREAS pursuant to section 81(r) of the *Indian Act* a Council of a Band may make by-laws that include an offence punishable on summary conviction and a fine or imprisonment, or both for violation of a by-law by the Council of the Band; and

WHEREAS it is deemed to be good governance and expedient to provide for the regulation of domestic animals for the protection of property and the health and safety of the people on or who enter onto the Wood Mountain Lakota First Nation Indian Reserve;

Now therefore the Quorum of Council of the Wood Mountain Lakota First Nation enacts as a by-law the following:

Title

1. This by-law shall be known as the Animal By-law.

Interpretation

2. In this by-law:

- (a) "Council" or "Council of the Band" means the Chief and Council of the Wood Mountain First Nation as defined by the *Indian Act* as amended from time to time;
- (b) "Reserve" means the tract of land set apart by Her Majesty within the definition of the *Indian Act* for the use and benefit of the Wood Mountain Lakota First Nation also known as the Wood Mountain Lakota First Nation Reserve;
- (c) "Animal" means:
 - (i) any cattle or other animal of the bovine species including bison;
 - (ii) any horse or other animal of the equine species;
 - (iii) any sheep, llama, alpaca, goat or swine; and
 - (iv) any inter-species hybrid of any of the animals mentioned in sub clauses (i) to (iii);but does not include a dog or cat.
- (d) "Owner" means the person or persons, company or other such entity that has title, ownership, custody, possession or otherwise exercises control over an Animal;
- (e) "Permit" means a permit issued pursuant to section 28(2) of the *Indian Act*;
- (f) "Permittee" means the person or persons, company or other such entity that has been granted a permit;
- (g) "Run at large" or "Running at large" means an Animal being on lands on the Reserve, but does not include: i) those Animals which are described in a Permit issued to an Owner or Permittee and located in accordance with that Permit; or ii) those Animals under the control of the Owner or Permittee while being relocated to another pasture that the Owner or Permittee is authorized to use by Permit; and
- (h) "Road" includes highway, route, alley, path, causeway, street, thoroughfare or avenue.

Application

3. This by-law applies to the person or persons, company or other such entities that are Owners of Animals that are on or within the Reserve.

Prohibitions

4. No person shall: (a) allow or permit his or her Animal(s) to Run at large on the Reserve in any manner whatsoever; or (b) manage or locate his or her Animals in any manner which contravenes the terms or conditions of a Permit.
5. Notwithstanding the generality of the foregoing, no person shall allow his or her Animal(s) to be on any road located in the Reserve except for the purposes of relocating Animals between pastures which the Owner or Permittees is authorized to use by Permit.



**WOOD MOUNTAIN LAKOTA FIRST NATION
ANIMAL BY-LAW No. 3 - 2016**

6. Any Animal that is on Reserve lands for which the Owner has not been issued a Permit or whose Permit has lapsed shall be considered to be in violation of this by-law.

Enforcement

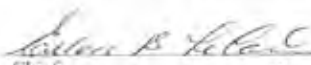
7. Where any Owner's Animal(s) are found to be in violation of this by-law, the Council may by resolution order removal of the Animal(s) without notice to the Owner or Permittee.
8. Removal of the Animals will be done by a person designated by the Council for such removal as and where required.
9. Within three days after removal of the Animals, a written notification shall be sent to the Owner with respect to the removal of the Animals. The Owner has seven (7) days starting from the date of delivery of such notification of removal to them personally, to their residence, or their place of business to claim the Animal(s) but must prior to claiming the Animals pay to the Wood Mountain Lakota First Nation all costs associated with removal and care of the Animals.
10. Where the Owner of the removed Animals is not readily discernible, cannot be located, or is avoiding service of the written notification, or for other valid reasons, the Council, in their discretion, may instead post the written notification in a prominent location on the Reserve and the said notice shall be deemed to be delivered to the Owner or Permittee on the day on which it is so posted.

Penalty

11. Any Owner or Permittee who allows an Animal to Run at large on the Reserve is guilty of an offence and liable on summary conviction to a fine of not more than \$1,000 for each Animal found to be Running at large;
12. All costs associated with the removal of the Animal, including and not limited to the capture and holding, shall be borne by the Owner of the Animals.
13. If upon seven days after the written notification is delivered the Owner has not claimed the Animals and paid all the associated costs of removal, then at the Owner's cost the Animals may be put up for sale (e.g. auction) or disposed of. If there are any monies from the sale or disposal, it shall be first used to cover the costs of removal, including and not limited to the holding and sale, and the balance, if any shall be returned to the Owner.

Coming into Force

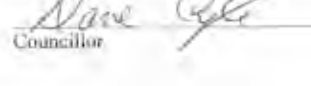
14. The Quorum of Council of the Wood Mountain Lakota First Nation Band of Indians at a meeting held this 6th day of November, 2016 do hereby enact this by-law No. 3 - 2016 and is effective immediately.
15. A copy of the within bylaw shall be posted in a prominent location on the Reserve.

By: 
Chief

By: 
Councillor

By: 
Councillor

By: 
Councillor

By: 
Councillor